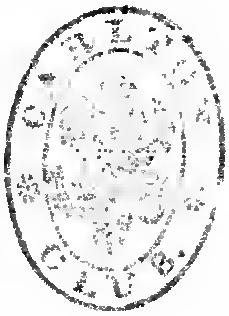
DISTRESS (IRELAND).

THIRD REPORT



OF THE

RELIEF COMMISSIONERS,

Constituted under the Act 10th Vic., cap. 7.

Presented to both Houses of Parliament by Command of Her Majesty.

LONDON:
PRINTED BY WILLIAM CLOWES AND SONS, STAMFORD STREET,
FOR HER MAJESTY'S STATIONERY OFFICE.

1847.

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REPORT 3
APPENDIX 7

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REPORT.

Relief Commission Office, Dublin,
June 17, 1847.

MAY IT PLEASE YOUR LORDSHIPS,

We have the honour to submit the third Monthly Report of our proceedings under the Temporary Relief Act, 10 Vic., c. 7.

Of the 2049 electoral divisions in Ireland, 1677 are now under the operation of the Act, and are distributing 1,923,361 rations per day, gratuitously, at an average cost of 2½*d.* per ration; and 92,326 rations are sold. Of these 1677 divisions under the Act, 1479 have received loans or grants, and 198 have not yet required advances.

Of the remaining 372 electoral divisions not yet under the Act, we have reason to believe that 60 will not desire to come under the Act at all; and 312 have not even yet sent in any returns or demands, although many of them are in much want.

If the number of rations necessary for the returns still to be received shall bear the same proportion to the number of electoral divisions as those of which we already have cognisance, the entire number will be 2,388,475; and if the ordinary proportion for children at half rations be added, the number of persons to receive relief will be 2,729,684, of whom 2,622,684 will receive relief gratuitously.

The time and opportunities have now been so ample for a suitable provision for the really destitute, since the Act was in force, that if the dreadful cases of actual starvation that have occurred in consequence of the calamitous failure of the potato crop are still to be found, the circumstance can only be occasioned by the neglect of local bodies, with whom rest the means of prevention.

We believe, however, that these cases are now rare, and that an organisation is provided for arresting for the present so general a calamity with more complete effect than was probably ever before attempted.

We will not deny that this result has not been attained without an enormous expenditure, many abuses, and the adoption of some inconvenient principles that it will be necessary hereafter to counteract.

As the working of the measure becomes more and more developed, we are enabled to judge of the effect of the organization under which it is proceeding, and of its final results.

Your Lordships are aware that the principle of the Act was to enable the different electoral divisions to provide in each locality for the prevalent destitution by moderate exertions and a reasonable expenditure on their own part, aided by loans and grants from Government when required, and that the acts of these divisions were to be subject to the superintending control of a Finance Committee for each Union.

The electoral divisions in Ireland vary in extent in area from 257 acres (Blackrock, in Rathdown Union) to 145,598 acres (Belmullet, in Ballina Union); in population, from 514 (Seacor, in Letterkenny Union) to 135,661 (South City, Dublin); and have been valued at from 331*l.* 10*s.* (Mullaghderg, in Glenties Union) to 402,516*l.* 3*s.* 4*d.* (South City, Dublin).

For the purpose of fixing upon an administration for relief in each division, the Lord Lieutenant, by his order of the 4th March, defined the classes of which it should be composed, consisting of some who had the greatest interest

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in the welfare of the district, and of others who were likely to be most thoroughly acquainted with its wants.

There are very few cases wherein, notwithstanding the difficulty existing in some localities of finding competent agents and machinery, the object of the Act might not have been attained with comparative facility, if the persons so designated had entered on the undertaking with earnestness and honesty of purpose.

We regret, however, to report that in very many districts such is not the case; and one result from the working of the measure appears to be manifest, viz., that for a *general* arrangement, a trustworthy local management, in most cases, cannot be ensured for smaller limits than those of a Union, although we are ready to acknowledge that in a great number of districts the complaint is not applicable.

The Finance Committees, composed of from two to four gentlemen of each Union, have, with very rare exceptions, acted with zeal and intelligence, correcting in many instances errors of system introduced by the Relief Committees; but they cannot always control details requiring very accurate knowledge of the circumstances of persons and families.

Where all classes of members of the Relief Committees have combined in good faith and spirit, the administration has been nearly perfect, affording effectual but reasonable relief to the really distressed, while maintaining a due check on the attempts at fraud and imposture that are naturally attendant on gratuitous distribution.

From this degree of perfection, however, we notice the gradation to some counteracting spirit in the body; a wrong feeling of one entire class; a degree of apathy or neglect on the part of some, or the whole; a yielding to intimidation or seeking for popularity, leading to the abandonment of any attempt to check unreasonable demands on the supplies; down to the last degree, namely, that of actual connivance at the grossest frauds, and misapplication of the means at their disposition, which last two are frequently effected by previously driving any well-disposed members from the Committee by violence or insults.

In justification of ourselves, and as a proof of the difficulties we have to encounter in the endeavour to obtain a proper administration of the measure, we cannot refrain from laying before your Lordships instances of the kind of abuses practised.

The first to be mentioned is the demand, in wholesale way, of rations for a greater number of destitute than there are individuals in the entire population of the district: this has occurred in several cases, and for thousands in excess.

It is difficult to conceive the motive of such a reckless course. With some it appears to be an idea that, as an opening is afforded of drawing largely upon the public resources, it should be the endeavour of each locality to get as much as they can; while others, who are not blind to the future consequences of such proceedings upon property, would completely drain it for distribution among the poorer classes, under the delusive hope, it is presumed, that the latter would then be permanently raised to an easy and independent state of existence.

In several instances the Government Inspecting Officer, on the occasional visits he is able to make to any one Committee (having perhaps the charge of sixteen or twenty), found no difficulty in striking off hundreds of names that ought not to have been placed on the lists, including sometimes those of servants, and men in the constant employ of persons of considerable station and property; these latter are frequently themselves members of the Committees, and in some cases the very chairmen being magistrates, have sanctioned the issue of rations to tenants of their own of considerable holdings possessed of live stock, and who, it was found, had paid up their last half-year's rent.

Intimidation (a very common cause of abuses) has, in some places, been openly encouraged by members of Committees. It is a remarkable fact, however, that wherever intimidation, or the violence of the populace, has been met with perseverance and energy by the Committees and the Inspecting Officers, it has in all instances been successfully resisted.

When the efforts of the Inspecting Officers are unavailing in checking such abuses, the only remedy in our power is to reduce the amount of the advances

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to what we see reason to believe, on the best information we can obtain, ought, if duly administered, to provide for the really destitute.

Although we have no doubt that, even under such circumstances, our issue will be in excess, we shall expect that it will be in part misapplied, and an attempt made to charge us with a failure in supplying those who are really distressed.

In enlarging on these unpleasant facts we would beg that it may be understood that they are clearly exceptions, although sufficient in number to be deserving of notice, and to show in parts of the country a great want of the principles necessary for minute self-government.

In other districts the measure is subject to the deceptions and petty frauds practised by many of the order immediately above the class of actually destitute, and which cannot entirely be checked by the best exertions of the best Committees. Thus even in the districts where the service is most correctly performed, the numbers on the lists will, no doubt, exceed those of the really destitute; and it will become very necessary, in any permanent arrangement, to provide for better security and tests than can be adopted under this Act.

Of these we have little on which to place reliance, but the precaution of issuing cooked food, and we have every reason to believe this wherever it can be resorted to, to be a most useful and beneficial practice; nor have we heard any valid objection to it, since it has been understood to consist of a thick stirabout of meal, rice, &c., and not of thin soup.

It has been reported to us, that the introduction of cooked food has been universally productive of the best effects on the health and appearance of the people. In several places, those who were at first clamorous against it, now request to receive no other; the ration, that as a pound of meal appeared so small, when mixed, well cooked, and swelled in its cold state to a mass of substance weighing from three to five pounds, exhibits manifestly a very reasonable amount of subsistence, and is frequently acknowledged as such, even by those who have to depend upon it.

In many respects, although subject to many of the evils and abuses to which we have before referred, we can report that the principal objects of the Act have been attained.

The absolute starvation that was widely spread over the land has been generally arrested, as has also the progress of the particular diseases engendered by the great destitution previously experienced.

As an instance, we may give the Union of Skibbereen, with its dependant electoral division of Schull, the sufferings of which districts were so notorious.

Although much wretchedness is still to be found in them, there is now a provision made for every part of the Union, the population is gradually amending from their former emaciated state, and the people are beginning to turn their attention to future occupation and improvements, that may tend to their permanent employment and subsistence.

In another Union, one of the very worst in Ireland, where five-sixths of the population require relief, there has been produced by a general distribution the same cessation of utter pervading misery, and in this latter case, we find that the cost of the present relief, extended as it is, will not much exceed two-thirds of that of the Relief Works, which left vast numbers of the most destitute totally unprovided, though assisted at the same time by large donations from the great charitable associations.

Since our last Report, the temporary Fever Act, 10 Vict., cap. 22, has come into operation.

We have reason to believe that the power given to Relief Committees to attend to the proper burial of those who die in a state of destitution, and to clear away nuisances and ventilate and cleanse cabins has been extensively acted upon, and, at a moderate expense, will tend to prevent the spread of the prevailing diseases.

Two hundred and seven temporary hospitals have been directed by the Central Board of Health to be established, which are intended to serve so many of 481 contiguous electoral divisions as may require to use them.

The measure has been too recently in operation for us to be able to report on its effects, except that in the North Dublin Union, by energetic proceedings and with the advantage of the resources of this city, some sheds were speedily

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prepared, and patients in fever, for whom there was no previous provision, were at once treated, and several discharged cured.

We annex a variety of Returns and the Circular Orders which have been issued since the last Report.

We have the honour to be, my Lords,

Your Lordships' most obedient humble Servants,

J. F. BURGOYNE,
T. N. REDINGTON,
R. J. ROUTH,
HARRY D. JONES,
E. T. B. TWISLETON
D. MCGREGOR.

The Right Hon. the Lords Commissioners of Her Majesty's Treasury, &c. &c. &c.

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APPENDIX.

APPENDIX A.

LIST of ORDERS or CERTIFICATES from the CENTRAL BOARD OF HEALTH in IRELAND for providing HOSPITAL ACCOMMODATION or DISPENSARIES, pursuant to Act 10 Vict., cap. 22.

UNION	Object of Order	Electoral Divisions for which each Hospital or Dispensary is to be provided or maintained.	Number of Committees to which the Order for each Hospital or Dispensary is issued.	Electoral Division or Place in or at which the Hospital or Dispensary is to be provided	If Hospital.			Date of Order
					Patients.	Nurses	Ward Maids	
								1847.
Armagh	A temporary hospital	Keady, Crossmore, and Derrynoose	1	Keady	50	2	1	May 22
,,	,,	Armagh, Market Hill, Hamiltonsbawn, Killeen, and Clady.	4	Armagh	100	4	2	May 28
,,	,,	Loughall, Charlemont, Kilmore, Annaghmore, Killyman, and Rich Hill	6	Loughgall	40	2	1	,,
,,	,,	Market Hill, Hamiltonsbawn, Clady, and Killeen. [Substituted for an Order of the 28th of May to provide a temporary Hospital for 100 persons at Armagh, to be available for these electoral divisions and also Armagh, but for which latter division a separate Order on a further certificate is now issued.]	3	Market Hill	..	..	..	June 17.
,,	,,	Armagh	1	Armagh	50	2	1	,,
,,	,,	Middletown	1	Middletown	30	2	1	,,
Athlone	,,	Athlone and St. Mary's	2	Athlone	100	4	2	,,
Bailieborough	,,	Bailieborough	1	Bailieborough	50	2	1	June 2.
Ballina	,,	Ballina, Backa, and Ardnaree	1	Ballina	100	4	2	May 22
Ballinasloe	,,	Eyre Court, Clonfert, and Kilquane	3	Eyrecourt	50	2	1	May 28
Ballinrobe	,,	Ballinrobe	1	Ballinrobe	50	2	1	June 7.
Baltinglass	Additional accommodation.	Baltinglass, Timolin, Stratford, Kiltegan, Rathdangan, Rathvilly, and Graney.	6	Baltinglass	100	4	2	June 1
Banbridge	,,	Tanderagee	1	Tanderagee	20	..	..	June 4.
,,	A temporary hospital	Dromore, Skeagh, and Quilly	1	Within the district	80	4	2	June 15
Bandon	,,	Ballymodan, Killregan, and Brinny	1	Bandon	70	4	2	May 18.

Appendix A.
Orders on Certificates for Hospital Accommodation

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Appendix A
Orders on Certificates for Hospital Accommodation

List of Orders on Certificates from the Central Board of Health in Ireland, &c.—*continued*

UNION	Object of Order	Electoral Divisions for which each Hospital or Dispensary is to be provided or maintained	Number of Committees to which the Order for each Hospital or Dispensary is issued	Electoral Division or Place in or at which the Hospital or Dispensary is to be provided	If Hospital			Date of Order
					Patients	Nurses	Ward Maids	
								1847
Bandon	Additional accommodation	Clonakilty, Kilongros, Desert, Templemalus, Kilmaloda, Templequinlan, Timolosgus, Abbeymahon, and Lisles	3	Clonakilty	30	2	1	June 2
,,	A temporary hospital	Kinneigh	1	Innisheen	30	2	1	June 15
,,	,,	Innishannon, Ballinadee, and Knockavilla	1	Innishannon	50	2	1	,,
,,	Additional accommodation	Ballymodan, Killrogan, and Brinny	1	Bandon	70	4	2	,,
Bantry	A temporary hospital	Bantry	1	Bantry	50	2	1	May 22.
,,	,,	Killaconenagh, Kilcatherine, and Kilnamanagh	1	Castletown, Berehaven	50	2	1	,,
Boyle	,,	Boyle	1	Boyle	60	3	1	,,
Cahirciveen	,,	Valencia	1	Valencia	25	2	1	June 2.
,,	,,	Drumod	1	Drumod	25	2	1	June 7.
Callan	,,	Mullinahone	1	Mullinahone	30	2	1	June 15
Carlow	,,	Fennagh and Nurney, Bagnalstown, and Idrone West.	3	Leighlin Bridge	80	4	2	May 28.
,,	,,	Kiltennell and Borris	2	Within the district.	60	2	1	June 15.
,,	,,	Barragh	1	Ballon	25	2	1	June 16.
Carrickmacross	Additional accommodation	Carrickmacross, Ballymackney, Drumboory, Enagh, and Lough Fea	3	Carrickmacross	50	2	1	June 15
,,	A temporary hospital	Raferagh, Drumgurra, Drumcarrow, and Corracharra.	3	Raferagh	25	2	1	June 15
,,	,,	Donaghmoyne, Crossdare, Bocks, Kilmurry, and Kiltybess.	2	Donaghmoyne	25	2	1	,,
Carrick-on-Suir	,,	Carrick-on-Suir and Kilmoleran	2	Carrick on-Suir	300	12	5	June 2
,,	Further ditto	Kilcash, Grange Meckler, Tullahaight, Kilmagany, Monkeely, Owning, Pietown, Clonmore, and Mothell	9	,,	50	2	1	June 7.
Cashel	A temporary hospital	Fethard, Peppardstown Kiltinan, Magorban, Drangan, and Clonoen	2	Fethard	50	2	1	May 22.
,,	,,	Cashel	1	Cashel	50	2	1	May 28.
,,	,,	Killenaule	1	Killenaule	36	2	1	June 18

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Appendix A.
Orders on Certificates for Hospital Accommodation.

List of Orders on Certificates from the General Board of Health in Ireland, &c.—*continued*

UNION.	Object of Order	Electoral Divisions for which each Hospital or Dispensary is to be provided or maintained.	Number of Committees to which the Order for each Hospital or Dispensary is issued	Electoral Division or Place in or at which the Hospital or Dispensary is to be provided	If Hospital. Patients.	Nurses.	Ward Maids.	Date of Order.
								1847
Cavan	Additional accommodation	Belturbet, Redhills, Ballyhuise, and Butlersbridge.	4	Belturbet. To make the existing accommodation up to	90	..	..	June 15
Clogheen	A temporary hospital	Ardfinnan	1	Marlhill	50	2	1	May 22
,,	,,	Cahir	1	Cahir	50	2	1	,,
,,	,,	Clogheen, Tullyhorton, and Tubrid	2	Clogheen	70	4	2	,,
,,	,,	Ballyporeen	1	Ballyporeen	50	2	1	,,
,,	A dispensary	Kilcheny	1	Kilcheny	..	..	..	May 28.
,,	A temporary hospital	Clogheen and Tullyhorton. [Order substituted for one issued on the 22nd of May, for same extent of accommodation.]						
,,	,,	Tubrid and Whitechurch	1	Tubrid	150	6	3	,,
,,	Additional accommodation, [See Order of the 7th inst.]	Clogheen and Tullyhorton	1	Clogheen	30	..	..	June 18.
Clones	A temporary hospital	Rosslea and Aghadrumsee	2	Rosslea	..	2	1	May 28.
,,	Additional accommodation	Clones, Newbliss, St Tierney, Currin, Drummully, and Newtownbutler	6	Clones	66	2	1	June 2.
Coolehill	A temporary hospital	Tullyvin and Ashfield	2	Tullyvin and Ashfield.	50	2	1	June 7.
,,	,,	Drum	1	Drum	50	2	1	June 15.
Cork	,,	Cork	1	Cork	1000	40	10	May 22.
,,	,,	Whitechurch, Grenagh, and Blarney	3	Whitechurch	50	2	1	,,
,,	,,	Rathcooney, Glanmire, and Kilquenn	3	Rathcooney	60	2	1	,,
,,	,,	Cove	1	Cove	50	2	1	,,
,,	,,	Ballincollig, Innocarra, and Innskenny	3	Ballincollig	50	2	1	,,
,,	,,	Carrigaline and Monkstown	2	Monkstown	75	4	2	,,
,,	,,	Carnivo	4	Rathcooney	[See Order of 22nd ult.]			June 2.
Downpatrick	,,	Killyleagh, Kilmore, Leggygowan, Crossgar, and Killinchy.	5	Killyleagh	70	4	2	May 22

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Appendix A.
Orders on Certificates for Hospital Accommodation

List of Orders on Certificates from the General Board of Health in Ireland, &c.—*continued*

UNION	Object of Order.	Electoral Divisions for which each Hospital or Dispensary is to be provided or maintained.	Number of Committees to which the Order for each Hospital or Dispensary is issued.	Electoral Division or Place in or at which the Hospital or Dispensary is to be provided.	If Hospital. Patients.	Nurses.	Ward Maids.	Date of Order.
Downpatrick	Support of temporary hospital already provided.	Ballynahinch,—also for Glassdrummon, in Lisburn Union, if the Relief Committee of that division shall undertake to defray the expenses in proportion to the number of persons received from it.	1	Ballynahinch	26	2	1	1847 June 18
Dublin, North	,,	North City	1	Dublin	100	4	2	May 18
,,	Additional accommodation	North City	1	North City	100	4	2	June 7
Dublin, South	A temporary hospital	South City	1	Dublin	100	4	2	May 18.
,,	,,	Rathfarnham and Whitechurch	1	Rathfarnham and Whitechurch.	30	2	1	June 2.
,,	Additional accommodation.	South City	1	South City	100	4	2	June 7.
Dundalk	A temporary hospital	Carlingford, Ratheon, Jenkinstown, Ravensdale, and Ballymuscaulan.	5	Carlingford	50	2	1	May 22
,,	,,	Dundalk, Foughart, Upper Creggan, Barrenstown, Castletown, Haggardstown Dromeskin, Castlering, Louth, Killany, and Inniskeen.	8	Dundalk	50	2	1	,,
,,	,,	Dundalk [Substituted, at the desire of the Board of Health, for an Order of the 22nd ultimo, directing the temporary hospital at Dundalk to be provided for that and several other divisions omitted from the present Order]	1	Dundalk	..	..	..	June 18
Dungannon	,,	Donaghmore	1	Donaghmore	25	2	1	June 15
,,	,,	Dungannon	1	Dungannon	25	2	1	,,
,,	,,	Moy and Benburb	2	Within the district.	40	2	1	,,
,,	,,	Tullyniskan and Drumaspil	2	Ditto	50	2	1	,,
Dungarvan	,,	Dungarvan, Whitechurch East, Modeligo Seskinane, Colligan, and Kilgobinet	4	Dungarvan	100	4	2	May 22.
,,	,,	Aglish	1	Aglish	20	2	1	,,

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Appendix A

Orders on Certificates for Hospital Accommodation.

List of Orders on Certificates from the Central Board of Health in Ireland, &c.—*continued*

UNION.	Object of Order	Electoral Division for which each Hospital or Dispensary is to be provided or maintained	Number of Committees to which the Order for each Hospital or Dispensary is issued	Electoral Division or Place in or at which the Hospital or Dispensary is to be provided.	If Hospital.			Date of Order
					Patients	Nurses.	Ward Maids.	
								1847.
Dungarvan	A temporary hospital	Ballylaneen	1	Bonmahen	30	2	1	May 22
,,	,,	Ardmore, Grange, Kinsalebeg, and Clashmore.	4	Ardmore.	50	2	1	June 2
Dunmanway	,,	Dunmanway, Kilmurry, Inchageela, Kilmichael, Ballymoney, Kilmeen, and Drinagh	6	Dunmanway	50	2	1	May 22.
Enniscorthy	,,	Newtownbarry, Templeshamboe, and Kilrush	3	Newtownbarry	50	2	1	June 2
,,	Additional accommodation	Enniscorthy	1	Enniscorthy	50	2	1	,,
Enniskillen	A temporary hospital	Enniskillen	1	Enniskillen	100	4	2	May 22
,,	,,	Swanlinbar, Kinawley, Glen, Tullynamoltra, and Florencecourt.	3	Swanlinbar	100	4	2	June 2
Fermoy	,,	Fermoy	1	Fermoy	50	2	1	May 22
,,	,,	Pharsby, Kildorrery, and Templemalaga	1	Kildorrery	25	2	1	,,
,,	Additional accommodation	Mitchelstown and Marshalstown	2	Mitchelstown	50	2	1	May 28.
,,	A temporary hospital	Mogeely, Knockmourne, and Ahern	3	Carriglan	50	2	1	June 2.
,,	,,	Ardnageehy	1	Ardnageehy	25	2	1	June 7
Galway	,,	Oranmore, Ballynacourtia, and Stradbally	3	Oranmore	150	6	3	May 28
,,	,,	Galway	1	Galway	100	4	2	June 2
,,	,,	Oughterard	1	Oughterard	50	2	1	,,
,,	,,	Moycullen and Killanin	2	Spiddal	80	4	2	,,
,,	A dispensary	Ditto	2	Moycullen				,,
Gorey	Additional accommodation	Gorey, Courtown, and Ballycanew.	3	Gorey	50	2	1	May 28.
,,	A temporary hospital	Monomolin and Wells	2	Ford	50	2	1	June 2
Granard	,,	Drumlumman	1	Drumlumman	25	2	1	June 15
Kanturk	,,	Kanturk, Kilbrin, Clonmeen, Drumtariff, and Castlamagner.	5	Kanturk	100	4	2	May 22.
,,	,,	Knocktemple, Tullilease, Kilbolane, and Shandrum.	3	Freemount	50	2	1	,,
,,	,,	Newmarket	1	Newmarket	30	2	1	June 15.
Kells	,,	Moynalty, Kilmainham, Mullagh, Kilbeg, and Nobber	4	Moynalty	50	2	1	May 28.
,,	,,	Kells, Dulane, Telltown Burry, Rathmore, Gerley, and Kilskeer.	7	Kells	50	2	1	June 2.

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List of Orders on Certificates from the Central Board of Health in Ireland, &c.—*continued.*

UNION.	Object of Order	Electoral Divisions for which each Hospital or Dispensary is to be provided or maintained.	Number of Committees to which the Order for each Hospital or Dispensary is issued.	Electoral Division or Place in or at which the Hospital or Dispensary is to be provided	If Hospital.			Date of Order
					Patients.	Nurses.	Ward Maids.	
								1847.
Kenmare	A temporary hospital	Bourdoneen	1	Bourdoneen	30	2	1	May 22.
,,	A dispensary	Ballybog	1	Sneem	..	..	..	May 28.
,,	A temporary hospital	Bunaww and Tuosist	2	Bunaww and Tuosist.	75	4	2	June 2.
,,	,,	Kenmare, Kilgarvan, and Templenoe	3	Kenmare	70	4	2	,,
,,	,,	Ballybog	1	Ballybog	50	2	1	June 15.
Kilkeel	,,	Kilkeel, Mourne Park, and Greencastle	3	Kilkeel	50	2	1	June 2.
Kilkenny	Additional accommodation	Kilkenny, Castlecomer, Blanchrath, and Ballycallan.	4	Kilkenny	200	8	4	May 28.
,,	A temporary hospital	Gouran, Powerstown, and Shankill	3	Gouran	50	2	1	,,
,,	,,	Thomastown and Jerpoint	1	Thomastown	50	2	1	,,
,,	,,	Urlingford and Burke	2	Urlingford	50	2	1	,,
,,	,,	Freshford, Tullaroan, Clomantagh, and Balleen	4	Freshford	70	4	2	,,
,,	,,	Ballyragget, Aharney, and Coolrahean	3	Ballyragget	50	2	1	,,
,,	,,	Castlecomer, Dysart, and Kilmoganny	3	Castlecomer	100	4	3	,,
Kilmallock	,,	Kilmallock, Ballinvana, Tankardstown, and Ballyshanboy	2	Kilmallock	50	2	1	May 22.
,,	,,	Bruff, Hospital, Knockany, and Caherconey	2	Bruff	50	2	1	,,
,,	,,	Kilfinane, Ardpatrick, Killyn, Glenroe, Knocklong, and Glenbrohane.	3	Kilfinane	50	2	1	,,
,,	,,	Ballylanders and Galbally	2	Ballylanders	35	2	1	May 28
,,	,,	Bruree and Dromin	2	Bruree	50	2	1	,,
,,	Additional accommodation	Kilmallock, Ballinvana, Tankardstown, and Ballyshanboy	2	Kilmallock	100	4	2	June 15.
,,	,,	Kilfinane, Ardpatrick, Killyn, Glenroe, Knocklong, and Glenbrohane.	3	Kilfinane	100	4	2	,,
Kinsale	A temporary hospital	East Courceys and West Courceys	1	Ballinspital	30	2	1	May 28.
,,	Medical appliances and requisites for existing hospital.	Kinsale	1	Kinsale	..	..	..	,,

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Appendix A. Orders on Certificates for Hospital Accommodation.

List of Orders on Certificates from the Central Board of Health in Ireland, &c.—*continued.*

UNION	Object of Order	Electoral Divisions for which each Hospital or Dispensary is to be provided or maintained.	Number of Committees in which the Order for each Hospital or Dispensary is issued.	Electoral Division or Place in or at which the Hospital or Dispensary is to be provided.	If Hospital. Patients.	Nurses.	Ward Maids.	Date of Order.
Kinsale	A temporary hospital	Carrigaline, Liscleary, and Templeready	2	Hoddersfield	80	4	2	1847. June 2.
Limerick	,,	Limerick	1	Limerick	250	10	5	,,
Lisburn	,,	Killeny, Saintfield, and Owley	3	Saintfield	30	2	1	,,
,,	,,	Hillsborough and Maze	2	Within the District	50	2	1	June 18.
Lismore	,,	Tallow, Lismore, Ballyaggartmore, Castlerichard, and Macallop	4	Tallow	100	4	2	June 2.
,,	,,	Cappoquin	1	Cappoquin	30	2	1	,,
,,	,,	Templemichael and Kilcockan	2	Templemichael	20	2	1	,,
Limerick	,,	Brookborough, Colebrook, Derrycrum, Derrycullina, Maguiresbridge, and Aghawoory	6	Brookborough	50	2	1	,,
Londonderry	,,	City and Suburbs, Upper Liberties, Lower Liberties, Waterside, Lough Enagh, and Glendermot.	5	Londonderry	100	4	2	,,
Loughrea	,,	Loughrea	1	Loughrea	50	2	1	May 28.
Lurgan	,,	Kernan	1	Kernan	25	2	1	May 22.
,,	,,	Portadown	1	Portadown	30	2	1	,,
,,	,,	Moira	1	Moira	25	2	1	,,
,,	,,	Lurgan, Brownlowberry, Comeknagar, Montnagh, Waringstown, Donaghcloney, Tullylish, Magherally, and Ballyleny.	9	Lurgan	100	4	2	June 7.
,,	,,	Portadown, Kernan, Bragh, Drumcree, Carrowbrack, and Tartaraghan. [Substituted for Orders issued on the 22nd of May, to provide separate hospitals at Portadown and Kernan.]	3	Portadown. Addition in numbers in Orders entered in the Minutes of the 224 ultimo.	45	..	..	,,
Macroom	A temporary hospital	Ovens	1	Ovens	20	2	1	May 22.
,,	,,	Ahabullogue	1	Ahabullogue	40	2	1	,,
,,	,,	Magourney, Aghab, and Cannavee	3	Magourney	30	2	1	,,
,,	,,	Macroom, Aghina, Kilmurry, and Macloneigh	4	Macroom	100	4	2	June 22.

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List of Orders on Certificates from the Central Board of Health in Ireland, &c.—*continued*

UNION.	Object of Order.	Electoral Divisions for which each Hospital or Dispensary is to be provided or maintained.	Number of Committees to which the Order for each Hospital or Dispensary is issued	Electoral Division or Place in or at which the Hospital or Dispensary is to be provided.	If Hospital			Date of Order
					Patients.	Nurses.	Ward Maids.	
Macroom	Additional accommodation	Matehy	1	Ovens	20	..	..	1847 June 2
,,	A temporary hospital	Matehy [This Order is substituted for one issued on a certificate for providing accommodation at Ovens to the same extent.]	1	Matehy		..	..	June 15.
Mallow	,,	Mallow, Rahan, Monanimy, Clenor, Ballinamona, Kilshenie, and Ballyclough.	7	Mallow	100	4	2	May 22
,,	Additional accommodation	Buttevant, Ballyhea, Churchtown, and Liscarroll.	2	Buttevant	60	2	1	June 2
,,	A temporary hospital	Mallow, Rahan, Monanimy, Ballyclough, and Clenor. [This Order, substituted for one issued on a certificate for the same extent of accommodation, to be available for two more electoral divisions.]	5	Mallow	..	..	..	June 15
,,	,,	Ballinamona and Kilshenie.	2	Ballinamona	50	2	1	,,
Midleton	,,	Midleton and Corrigtaghill	2	Midleton	100	4	2	May 22.
,,	,,	Lisgoold, Templenecorrigs, and Ballyphillane	3	Lisgoold	30	2	1	,,
,,	,,	Donngourney and Cloonult	2	Donngourney	25	2	1	,,
,,	,,	Cloyne, Churchtown, Kilmahon, and Aghadu	4	Cloyne	50	2	1	,,
,,	,,	Youghal and Clonpriest	2	Youghal	50	2	1	,,
,,	,,	Killeigh, Ardagh, and Dungan	3	Killeigh	40	2	1	,,
,,	,,	Ightermurragh, Inagesly, Kilmaolanagh, Ballyoughtragh, and Garrigue	5	Castlemartyr	50	2	1	,,
Mohill	,,	Mohill, Cleone, Rinn, Annaghvea, Annaghduff and Fain	5	Mohill	100	4	2	June 2.
Monaghan	,,	Monaghan, Rackwallace, Tehallen, Scotstown, Drumsnat, Kilmore, Clones, Tullycorbet, Drumhillagh, Castleshane, Caddagh, Clontibret, and Ballanode	13	Monaghan	100	4	2	,,
Mountmellick	,,	Mountrath, Ballyfin, East Upperwoods, and West Upperwoods	3	Mountrath	75	4	2	June 15
Naas	,,	Carnalway, Gilltown, Kilcullen, Oak, Ballysax, Kildare, Newbridge, and Ballymore Eustace.	5	Kilcullen	50	2	1	June 1.
,,	,,	Naas	1	Naas	40	2	1	June 15.

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Appendix A. — Orders on Certificates for Hospital Accommodation.

List of Orders on Certificates from the Central Board of Health in Ireland, &c.—*continued.*

UNION	Object of Order.	Electoral Divisions for which each Hospital or Dispensary is to be provided or maintained.	Number of Committees to which the Order for each Hospital or Dispensary is issued.	Electoral Division or Place in or at which the Hospital or Dispensary is to be provided	If Hospital			Date of Order.
					Patients.	Nurses.	Ward Maids.	
Nenagh	A temporary hospital	Borrisokane	1	Borrisokane	..	..	..	1847 May 22
,,	A dispensary	Borrisokane, Ardcroney, Terryglass, and Kilbarron.	4	,,	..	..	..	,,
Newcastle	A temporary hospital	Newcastle, Ardagh and Monagay	3	Newcastle	65	4	2	June 7.
,,	,,	Ballingarry, Castletown, Kilmeedy, and Clonagagh	4	Ballingarry	50	2	1	,,
,,	,,	Mahoonagh, Killeedy, Killagheldane, and Drumcalaher	4	Feohanghy	50	2	1	,,
,,	,,	Abbeyfeale and Rathronan	2	Abbeyfeale	40	2	1	,,
New Ross	,,	Tintern	1	Tintern	20	2	1	May 28
,,	,,	New Ross, Old Ross, The Rower, and Carnagh	4	New Ross	80	4	2	June 2.
,,	,,	Duckrody and Whitechurch	2	Within the district	50	2	1	June 15
,,	,,	Fethard	1	Fethard	25	2	1	,,
Newry	Additional accommodation	Newry Crobane and Warrenspoint	3	Newry	100	4	2	June 2.
Oldcastle	,,	Virginia and Monterconnaught	2	Virginia	30	2	1	May 28
Omagh	A temporary hospital	Drumquin	1	Drumquin	50	2	1	June 18
Parsonstown	A dispensary	Uskeane, Ballingarry, and Aghahelolane	3	Uskeane	..	..	..	May 22.
Rathdown	A temporary hospital	Bray and Delgany	2	Bray	40	2	1	June 2.
,,	Additional accommodation	Kingstown, Killiney, Blackrock, and Stillorgan	4	Kingstown, in connexion with the Rathdown hospital	60	2	4	June 4.
,,	A temporary hospital	Kingstown and Blackrock [Substituted for an order of the 4th instant, to provide accommodation at Rathdown Hospital for *sixty* persons (with *two* nurses and *four* ward maids), to be available for these electoral divisions, and two others omitted, from the further certificate of the Board of Health. The numbers in the Order of the 4th instant are, therefore, to be deducted from the totals of the lists.]	2	Kingstown	28	2	1	June 16

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List of Orders on Certificates from the Central Board of Health in Ireland, &c.—*continued*

UNION	Object of Order	Electoral Divisions for which each Hospital or Dispensary is to be provided or maintained.	Number of Commissions to which the Order for each Hospital or Dispensary is issued.	Electoral Division or Place in or at which the Hospital or Dispensary is to be provided.	If Hospital. Patients.	Nurses.	Ward Maids.	Date of Order
								1847
Rathdrum	Temporary hospital	Wicklow	1	Wicklow	30	2	1	May 22.
Rathkeale	,,	Croom, Kilfenny, and Adare South	3	Croom	50	2	1	June 1.
,,	,,	Rathkeale	1	Rathkeale	100	4	2	June 15.
Roscommon	,,	Strokestowe, Kiltrustan, Cloonfinlough, and Lissoughy	4	Strokestown	75	4	2	June 2
,,	,,	Cloontuskert and Kilgefin	2	Lanesborough	50	2	1	,,
,,	,,	Roscommon and Kilteevan	2	Roscommon	50	2	1	,,
Roscrea	Additional accommodation	Shinrone, Kilmurry, and Kilcommon	3	Shinrone	25	2	1	,,
,,	A temporary hospital	Killavenogue	1	Killavenogue	30	2	1	June 7.
,,	,,	Dunkerrin, Cullenwaine, and Kathnaveen	3	Dunkerrin	50	2	1	June 15
Scariff	,,	Scariff, Mountshannon, Ogonellee, and Kilroe	4	Scariff	50	2	1	May 22
,,	,,	Killaloe	1	Killaloe	50	2	1	,,
,,	,,	Tulla and Killuran	2	Tulla	50	2	1	,,
,,	,,	Feakle	1	Feakle	50	2	1	June 7
Shillelagh	,,	Hacketstown and Clonmore	2	Hacketstown	50	2	1	June 16
Skibbereen	,,	Roscarberry, Rathberry, Ardfield, Kilkerranmore, and Castrumventry.	5	Roscarberry	100	4	2	June 7
,,	,,	Kilmacabea, Kilfonghnabrg, Myross, and Castlehaven	4	Leap	90	4	2	,,
,,	,,	Abbeystowy and Creagh	2	Skibbereen	50	2	1	,,
,,	,,	Aghadown and Kilcoe	2	Aghadown	80	4	2	,,
,,	,,	Kilmoe	1	Kilmoe	30	2	1	,,
,,	,,	Tullagh and Islands	1	Tullagh	50	2	1	,,
,,	,,	East Schull	1	East Schull	50	2	1	,,
,,	,,	West Schull	1	West Schull	50	2	1	,,
,,	,,	Caheragh	1	Caheragh	80	4	2	,,
,,	,,	Drumdaleague and Drumagh	2	Drumdaleague	100	4	2	,,
Sligo	A temporary hospital	Collooney, Ballynadare, Ballintogher, Ballynakill, and Riverstown	5	Collooney	100	4	2	,,
Thurles	Additional accommodation	Thurles, Rahealty, Holycross, Ballycahill, Buryis, Ballymoreen, Inch, Moyaliffe, Moycarkey, and Moyne.	7	Thurles	120	4	2	,,

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Appendix A.

Orders on Certificates for Hospital Accommodation

List of Orders on Certificates from the Central Board of Health in Ireland, &c.—*continued*

UNION	Object of Order	Electoral Divisions for which each Hospital or Dispensary is to be provided or maintained.	Number of Committees to which the Order for each Hospital or Dispensary is issued	Electoral Division, or Place in or at which the Hospital or Dispensary is to be provided	If Hospital. Patients.	Nurses.	Ward Maids.	Date of Order.
								1847.
Tipperary	Additional accommodation	Tipperary and Cordangan	1	Tipperary	100	4	2	June 7
,,	A temporary hospital	Cullen, Lolleheed, and Ulla	1	Within the district	50	2	1	June 15
Tralee	A dispensary	Tralee	1	Tralee	..	..		May 18
,,	A temporary hospital	Castlegregory and Ballyduff	2	Castlegregory	40	2	1	May 22.
,,	,,	Castleisland	1	Castleisland	50	2	1	June 7
,,	,,	Dingle, Ventry, Dunquin, Kilquane, Minard, Dunerlin, Ballinvoher, and Ballynacourty	7	Dingle	100	4	2	,,
Trim	,,	Killyon and Killaconican	2	Killyon	30	2	1	May 22
,,	,,	Trim	1	Trim	50	2	1	,,
Tuam	,,	Tuam	1	Tuam	100	4	2	June 15
Tullamore	,,	Tullamore	1	Tullamore	50	2	1	May 22
Waterford	,,	Waterford, Ballynakill, Faithlegg, and Rathpatrick	4	Waterford	200	8	4	,,
,,	,,	Rossmire, Newcastle, and Kilbarrymeaden	3	Kilmacthomas	80	2	1	,,
,,	A dispensary	Kilbeacon, Kilkeasy, and Kilmeadan	2	Mullmarat	..	..	..	June 2.
,,	A temporary hospital	Creek, Kilkeasy, Killaghy, Kilbacon, Rathkeiran Kilmaclague, Rathmoylon, Kilburn, Drusscannon, Kilcollum, Kilbride, Kilmacow Island, Keane, Reisk, Kilmeadan, Dunhill Dunkit, and Aglish. [Combined with Waterford, Faithlegg, Ballynakill, and Rathpatrick, to which an order for a like extent of accommodation was issued on the 22nd ultimo, making a total of 400 patients, 16 nurses, and 8 ward maids.]	15	Waterford	200	8	4	June 7
,,	Additional accommodation	Rossmire, Newcastle, and Kilbarrymeaden	3	Within the district	50	2	1	June 15.
		Totals { Hospitals / Dispensaries	207 / 7	..	13,126	575	280	..

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Appendix B.

Circulars.

Appendix B.

Circular No. 40.

To the Inspecting Officer of each Union.

Relief Commission Office, Dublin Castle,
20th May, 1847.

Sir,

The Relief Commissioners desire to draw your attention to the following extracts from the Report of a zealous and intelligent Inspecting Officer.

The Commissioners are, however, well aware that it has been quite out of the power of the ablest officers, in very many districts, to obtain the satisfactory results which have attended this gentleman's efforts for carrying the Relief Act into operation.

By order of the Relief Commissioners,
W. Stanley, *Secretary.*

"I have now to state generally the course I have pursued, and the observations I have made as your Inspector. I found in some localities Committees under the old system, and in others little or no organization for purposes of relief. I called on all the resident gentry, clergy, and influential persons in the Union, and easily explained to them the superiority of the systematic and business-like arrangements now in force, over the ill-digested plans, varying with every locality, which they had previously adopted; so badly indeed had their business been conducted, that no Committee in this Union could have rendered an account of their expenditure in strict accordance with the rules under which they received donations in aid from Government. I need scarcely remark that the strict and periodical scrutiny of the lists enjoined by your Regulations, exposed many gross abuses which prevailed under the former system.

"The first consideration after assembling all the Committees according to the Lord Lieutenant's Order of the 4th March was, how the funds required were to be raised. In some divisions there was a considerable balance in the hands of the former Committees, but others were not provided with any funds. In every case the Committees preferred voluntary subscriptions, in order to save the smaller and more distressed landholders from the pressure of a rate, and at the same time to avail themselves of the liberality of the Treasury in making free gifts in aid of private subscriptions. They have all either raised, or are actively raising contributions sufficient, with donations in aid from Government, to cover a period of three months. In the meantime the lists were prepared with great diligence in most cases, but with much difference in expedition.

"The Finance Committee have been very active in forwarding the relief measure, and have attended regularly, and, indeed, wherever called upon, and often at considerable personal inconvenience.

"In many cases the rule of cooked food was at first dispensed with during the preparation of the kitchens. It is now, however, in almost universal operation, and highly approved of by many of those who were at first its most strenuous opponents, and I am happy to say that it has also found favour with with the recipients of charity. The sale of rations at cost price, in aid of wages, has not as yet been thoroughly established, but it is gradually gaining ground.

"However plausable may seem the objections which are constantly raised against these two rules, they ought to be strictly adhered to. I cannot see one reasonable or practical argument against them; while, on the other hand, I know the numerous frauds, such as the sale of meal, or barter of it for tea, sugar, and tobacco, payment of debts, and even of rents with it in lieu of money, and still grosser abuses, which I need not now particularise, not to mention injury to health, have been the common results of distributing raw food. In the other case, where the able-bodied in employment have received gratuitous supplies, or purchased at half price, a want of exertion in looking for good employment, and, in some cases, reduction of wages, or deduction of cottier rent from their earnings, have rendered the charity either injurious or unavailing.

"Throughout the entire Union emigration has taken place to an extent *altogether unprecedented*, and this, with fever and dysentery, has considerably reduced the population, which is still, however, far too numerous for the powers of employment at present in existence, or for means of support extracted from the soil under its present management; and I should here observe, that neither the extent to which emigration is carried in this Union, nor the employment afforded by drainage works under Mr. Labouchere's Letter, reduced in any but a very trifling degree the amount of destitution which must be provided for, as it is the wealthier and more industrious class of small farmers who emigrate, and in the other case it is not those who are in absolute want who are employed. . . . . .

"Notwithstanding the serious apprehensions which have been generally entertained concerning the tillage and cropping of the land, I am happy in being able to state *that great progress has been already made.* Much land, indeed, which in other years would have been sown with oats, has not been so occupied this season, from inability on the part of the tenants to purchase large seeds, but the smaller seeds of green crops have been substituted, with, of course, more or less success, according to the condition of the land; some crop, however, will be found in all the land usually under tillage. A very small breadth of flax will be sown this year, principally owing to the general anxiety to produce food of some sort or other in lieu of potatoes, the quantity of which that has been planted has more than *trebled the amount*

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anticipated, and, as far as we can judge of the earlier sorts, are at present in a healthy state.

"*I have great reason to fear an unusual want of employment for the able-bodied, in districts purely agricultural, during the ensuing summer.* The farmers are executing all their work by the aid of their own families, or by mutual assistance rendered by one to another. Their servant boys have been very generally discharged, and the servant girls have also been sent home to their parents; and I see no energy, except in very few instances, and to very small amounts, exhibited by proprietors in improvement, either by means of their own private money, or by availing themselves of the provisions of the Treasury Minute. In order to render the latter especially serviceable during the present year, I procured from the office of the Board of Public Works printed forms of Instructions, Estimates, Specifications, &c., which I have endeavoured to promulgate, but only one gentleman has as yet availed himself of the opportunity. Wherever in this Union employment has been freely given, the relief lists and estimates have been comparatively trifling.

"The Union workhouse has been closed for some time by order of the Poor Law Commissioners, a precaution imperatively required by the state of the poor within its walls; so much fever, and that of such a contagious character, was raging there that it might truly be called a pest-house, admission into which was dangerous in the extreme.

"In conclusion, I beg to adduce a short calculation of the expense of the Temporary Relief Act in this Union, which I have always regarded as affording, in some degree, a trial test of the new permanent measure, and I think it will afford some proof that here, at least, the apprehensions so universally entertained of the ruinous expense of out-door relief have been unfounded.

"The expense of the Temporary Relief Act in this Union will be about 5000*l.* for three, months, and that at the very worst period when the workhouse is useless, and the relief list in consequence embrace all the destitution. This would not be five shillings in the pound per annum on the valuation of the Union; and if the annual expense of the workhouse, 4400*l.* per annum, he added, the entire cost would not amount to six shillings in the pound, even in this year of unprecedented distress."

Circular No. 41.

Repayment of Advances.

To the Inspecting Officer of each Union.

Relief Commission Office, Dublin Castle,
20th May, 1847.

Sir

The Relief Commissioners request you to report, without delay, the measures that have been taken by the Board of Guardians of your Union towards the levying of rates to repay advances made under the Act 10 Vict., cap. 7.

You will state the amount in the pound of the rate proposed to be levied on the respective electoral divisions; also, the progress made towards its being collected; and where only little progress is made, you will report the reasons, and the course intended to be pursued by the Guardians to fulfil their engagements.

Where only fortnightly estimates have been made up, it will be necessary to complete them for three months without delay, and the Guardians should, in declaring a rate, provide for the amount so ascertained to be requisite for such period, as, if this is not done, there will be a difficulty in obtaining further advances.

The Commissioners request to be supplied with a return on the annexed form, as soon as you can prepare it.

By order of the Relief Commissioners,

W. Stanley, *Secretary*.

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Appendix E. Circulars.

_____ UNION

A Return of Numbers of Persons receiving Relief,—Estimated Amount of Three Months' Expenses, and particulars of Rate for repaying the Advances issued by the Relief Commissioners

Electoral Divisions those which are joined in Relief Districts being bracketed.	Number on the Relief Lists included in Estimates.		Amount required for Relief during first period of three Months.									To be filled by the Clerk of the Board of Guardians.								
	Destitute Persons.	Persons who buy Rations, Class 4.	Old Committees Funds transferred			New Subscriptions and Grants in aid received.			Required by Rate, or Loan on Rate.			Net Annual Value of the Rateable Property			Rate per pound which has been or will be struck, for Temporary Relief, or for that and Workhouse	Amount which the Rate already struck, or to be levied, will produce.		
			£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.		£.	s.	d.

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CIRCULAR No. 42.

HOLDERS OF LAND.

To the INSPECTING OFFICER of each UNION.

Relief Commission Office, Dublin Castle,
25th May, 1847.

SIR,

THE Relief Commissioners receive many queries relative to the amount of holding of land that should disentitle a person from gratuitous relief, under the Act of 10 Vic., c. 7.

The Commissioners do not consider that, under the circumstances of this country, the tenure of land should be held as any test for gratuitous relief, under a *temporary* Act in which there is no mention of so important a consideration, or that the relief which the Act directs to be provided should be made a means of summary ejectment, by which no advantage is gained to the Relief funds or measure.

At the same time a holding of several acres affords reasonable cause for especial scrutiny and investigation, to ascertain whether the occupier is really in the destitute state which gives a claim to gratuitous relief.

By Order of the Relief Commissioners,
W. STANLEY, *Secretary*.

CIRCULAR No. 43.

To the INSPECTING OFFICER of each UNION.

Relief Commission Office, Dublin Castle,
25th May, 1847.

SIR,

THE Relief Commissioners request that a Return may be made to them, as early as convenient, on the accompanying Form, of the nature of the Rations issued in the several Electoral Divisions, particularly as regards cooked food.

By Order of the Relief Commissioners,
W. STANLEY, *Secretary*.

_____ *Union.*

Date _____

Electoral Divisions.	Nature of Rations issued.	BOILERS OR STEAMING APPARATUS.		Where Cooked Food is not used, state the Cause.
		No.	Contents in Gallons, of *one* Cooking.	

CIRCULAR No. 44.

To the INSPECTING OFFICER of each UNION.

Relief Commission Office, Dublin Castle,
25th May, 1847.

SIR,

As grown-up persons in receipt of wages are not at present bound by law in this country to contribute to the support of parents, or brothers and sisters, Relief Committees cannot make or enforce a rule for that object; but it might reasonably be made a condition by employers, that such persons should take on themselves the maintenance of some portion of the family, so as to reduce the Gratuitous Relief Lists.

By Order of the Relief Commissioners,
W. STANLEY, *Secretary*.

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Appendix B.
Circulars.

CIRCULAR No. 45.

APPLICANTS FOR RELIEF WHO POSSESS A HORSE OR COW, &c.

To the INSPECTING OFFICER of each UNION.

Relief Commission Office, Dublin Castle,
25th May, 1847.

SIR,

THE Relief Commissioners are frequently called upon to decide whether a man holding a horse, cow, or other property, for which he would obtain money, should get relief.

Abstractedly speaking, a person who has any such property cannot be called destitute; but if by retaining it there may be a prospect of his hereafter being enabled to provide for his own support, it would appear to be a reasonable and sound *policy* to afford him at once temporary relief, to avoid driving him into permanent destitution.

A horse, unless a valuable one, may be considered to be identified with the means of obtaining a livelihood, like the implements or machine of a mechanic, of which it would be very injudicious to deprive him.

By Order of the Relief Commissioners,
W. STANLEY, *Secretary*.

CIRCULAR No. 46.

To the INSPECTING OFFICER of each UNION.

Relief Commission Office, Dublin Castle,
25th May, 1847.

SIR,

THE Relief Commissioners have received reports from different Inspecting Officers of various abuses, some involving a most unjustifiable expenditure of the relief funds, amounting to fraud, that must lead to serious evils to the country; others to an absolute abstraction of the food provided as the sole resource of families that are entirely destitute, and which therefore can be considered as nothing less than crime of the greatest magnitude.

The Inspectors are requested in such cases to use every means in their power to ascertain *facts*, and to fix the culpability on individuals, in order that they may be punished or exposed, and thus prevent an impression gaining ground that such practices acquire an impunity from being common in the country.

By Order of the Relief Commissioners,
W. STANLEY, *Secretary*.

[Confidential.]

CIRCULAR No. 47.

To the INSPECTING OFFICER of each UNION.

Relief Commission Office, Dublin Castle,
25th May, 1847.

SIR,

THE Relief Commissioners request you to report in what divisions, if any, of your Union there is such a neglect of a proper making out of the lists, and of an efficient revision of them, as to lead to a conviction that the distribution exceeds what is necessary for relief to such persons as are really destitute.

Where such an excess shall exist, you will have the goodness to state whether, in your opinion, individuals in those divisions, or near them, could be named for new Committees who would have the firmness to check such an abuse; also, in what proportion you consider the excess on the lists to be beyond the number of persons they ought to contain; and whether any *facts* can be stated of improper persons being introduced, or attempted to be placed, on the lists.

A due check on the disbursement of funds advanced by the public, and the future welfare of the country, demand that the Commissioners should, with the assistance of their Inspecting Officers, employ every means in their power to restrain and prevent such abuses.

You are requested further to report in what division, if any, Committees have not adopted the use of boilers, and of cooked food, where such food might be advantageously applied, and what means have been taken by you to induce the distribution of food in that form.

By Order of the Relief Commissioners,
W. STANLEY, *Secretary*.

CIRCULAR No. 48.

[Not for distribution to Committees.]

To the INSPECTING OFFICER of each UNION.

Relief Commission Office, Dublin Castle,
27th May, 1847.

SIR,

THE Commissioners regret to find, that in some districts the order for the distribution of the relief, defined by the Act of Parliament and their Regulations, through the means of Committees composed of representatives of the local interests, has failed in effecting the desired object with justice and regularity, in spite of every effort of the Inspecting Officers.

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From indolence or apathy, many persons who ought to have influence have neglected to act or to interfere in any way; intimidation has, with others, produced the same effect, or led to an unworthy surrendering of every precaution against abuse; while, in some Committees, every attempt at prudence is overruled, and the most reckless expenditure of the available means is openly advocated and practised.

The following extracts from Reports made to the Commissioners have been received within two days, and are only samples of many others:—

"For the last fortnight food has been distributed to five-eighths of the whole population; and when the ensuing fortnight came for consideration, it was found that the Committees determined to claim relief for the other three-eighths. In one instance a Committee has returned the number of destitute 2000 over the actual population of the division,* and still the cry is that the Government want to starve the people.

"Entirely deserted by the landlords and their representatives, the working of the Committee has fallen into the hands of a class who insist on '*universal relief*,' who will not think of scrutinizing lists to prevent fraud, and who are eager to have brothers, cousins, and dependents employed *in the distribution*."

Another Inspector states:—

"I called upon the several Committees to furnish me with returns of the number of boilers they require, but they seem to be so decidedly opposed to the system of cooked food that I cannot prevail on them to comply with your views.

"I went to * * * a wild district, at a distance from any police station, where there is a boiler; Mr. * * * assured me that he only kept it from being broken by telling the people that it would not be used.

"The peasantry are turbulent, and having had their own way so long, the gentlemen of the county anticipate great violence if they attempt any reform in the issue of food.

"One of them requested me to attend a meeting of the * * * Committee, not to rectify their accounts or assist their proceedings, but merely to show the people that the *onus* of refusing applicants for relief rested not on them but on *me* as Government officer.

"The rate-payers are intimidated; undeserving objects obtain their certificate in writing as requiring relief, which the Committees then dare not refuse. One of the rate-payers candidly confessed to me that he was compelled to act thus, having had a cow killed and wheat stolen, and witnessed other acts of violence.

"I spoken to the Roman Catholic clergymen on this subject, and take this opportunity of stating that I have received great assistance from these gentlemen."

Nearly the whole of the Union, however, is notwithstanding completely out of the control of the Committees.

"The people who ought to have an interest in checking abuses are mostly absentees, and the few who are living in the country try all they can to provide for their own tenants.

"* * * Division, a monster job! It is lamentable that some proprietor of character and firmness won't spend a week or a month here to save their properties from confiscation, and their dependents from utter demoralization, the Committee all jobbing and intriguing. I devote all the attention I can to it, but have little hope from this Committee.

"There is immense difficulty in ascertaining the real circumstances of applicants where they are so shameless and devoid of truth. A day or two since I found the wife of the coachman of a magistrate of 2000*l.* a-year on the relief list."

It may be impossible to prevent the multiplicity of petty frauds and abuses, particularly when committed or connived at by those whose station in life places them in positions of influence and control; the Inspecting Officer, however, in all such cases should, by an appeal to the parties, endeavour to point out the evils to which such practices must give rise.

But in the wholesale fraud and plunder that has been reported from several Unions, (as in the above instances,) it is necessary to apply the only check in the power of the Commissioners, namely, withholding the funds.

In all such cases where the Committees, by neglect, collusion, or intimidation, do not apply effective checks to the distribution, the Commissioners will seek for the best estimate they can of the gross number of the proportion of the population which may be considered to be really destitute, and will then make advances only for the support of that number.

Although the Commissioners are aware that much hardship may attend this system, as those who have occasioned its necessity, in many cases, will not shrink from the infamy of misapplying the food, so as to leave many of the really destitute unprovided, it is the only resource left to the Commissioners; and something must be attempted to check such thoroughly demoralizing influences as would totally ruin the country, and eventually occasion unlimited misery and suffering.

With regard to the spirit of intimidation, the Commissioners believe that it is anything but a test of real want in the district; and they consider the remark of one of their Inspectors to be correct in stating,—"The circumstances of this Union I consider better than many others; the spirit and temper of the people being worse, is, in fact, an index of it."

Some few cases have been reported of resistance on the part of Committees to attempts at intimidating them, and always with entire success.

The Commissioners believe that a very great part of the evils that are the subject of this

* This is not the only instance of Returns for relief exceeding in numbers the entire population.

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Appendix B. — Circulars.

communication, would be avoided by the general adoption of the issue of cooked food; indeed, where that has been the system the abuses have existed in a small degree; and as there can scarcely be a reason against it in any locality, the Commissioners must regard with suspicion the proceedings in any district where it is rejected, and will not be inclined in those cases to admit the accuracy of the full amount of any estimates, unless under the express and formal certificate of the Inspecting Officer, that he *has every reason to believe* that proper precautions have been taken by the Committees respectively for a rigid and effective scrutiny of the lists.

The following are extracts from a few recent Reports from Inspecting Officers, on the effects of the issue of cooked food:—

"All over this Union the people are thankful for the cooked food; the kitchens are clean, and the food, which consists of rice, Indian meal, and oatmeal, is made into good thick stirabout, and gives great satisfaction."

"I have not allowed any sort of provisions to be issued but cooked food, which at first they were not willing to take, but are now eager to procure."

"The issue of raw meal or flour must lead to great imposition; I have heard hundreds say they would go for meal, when they would reject the cooked food."

"The porridge does not weigh less than 2¼ lbs. the ration, of really good wholesome food; and it is remarked that in those districts where a change has been made from the raw meal to the well-boiled porridge, a change for the better is quite evident in the health of the recipients, by the diminution of cases of dysentery."

"The introduction of cooked food has reduced the numbers of applicants wonderfully, and it is generally liked by the really destitute, and immeasurably better for them than the uncooked Indian meal."

"When the rations were issued in an uncooked state, even the most destitute in many instances disposed of them for tea, tobacco, and even *spirits;* and those who were disposed to cook the Indian meal utterly failed, not being aware of its requiring to be well steeped previously."

"In consequence of cooked food being issued, not more than two-thirds of the usual numbers attended for rations, and many of those who did indignantly refused the cooked food, which was really of better quality and as well cooked as that which I daily breakfast upon. The ration consisted of three quarts of thick stirabout, made of rice, Indian and oatmeal."

"Instances have been reported to me of men receiving meal for their families, selling it immediately, and getting drunk upon the proceeds, leaving their children to starve; and last week in * * * a man received 5 lbs. of Indian meal; he devoured part of it raw on the road to his home, and made away with the remainder, as he arrived without any for four famishing children. Not being seen for two or three days the police broke into the house, and found the man with two of the children dead, and the remaining two at the point of death."

By order of the Relief Commissioners,

W. Stanley, *Secretary.*

Circular No. 49.

Subscriptions.

To the Inspecting Officer of each Union.

Relief Commission Office, Dublin Castle,
7th June, 1847.

Sir,

Referring to Circular No. 24, which notifies that after the 30th April *all subscriptions received* by Relief Committees should be paid over to the treasurer of the Finance Committee for the Union,—

The Relief Commissioners now desire to state that this regulation must be strictly observed; that it is necessary in lodging the subscriptions with the treasurer of the Finance Committee to have them placed to the account of *each* electoral division for which they shall have been received, and not indiscriminately for two or more divisions joined in one relief district; and that in every case application for a grant in aid of the subscriptions must be made before the expenditure of them shall be commenced, which is to be certified by the Inspecting Officer on each list transmitted.

By order of the Relief Commissioners,

W. Stanley, *Secretary.*

Circular No. 50.

To the Inspecting Officer of each Union.

Relief Commission Office, Dublin Castle,
9th June, 1847.

Sir,

The Relief Commissioners request, with reference to Circular No. 38, that the Inspecting Officer will communicate to the Finance and Relief Committees, that no further advance can be made to Relief Committees unless the column for "Poor Law Valuation," in relief lists, shall be properly filled up.

The Committees should carefully scrutinize the lists with reference to the value of the tenements thus shown to be occupied by the claimants of relief; and it is suggested that none whose holdings may be valued above 6*l.* should be allowed to remain on the relief lists *without a searching investigation of their available means of support.*

By order of the Relief Commissioners,

W. Stanley, *Secretary.*

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CIRCULAR No. 51.

To the INSPECTING OFFICER of each UNION.

Relief Commission Office, Dublin Castle,
10th June, 1847.

SIR,

THE Relief Commissioners have been apprised by Commissary-General Sir Randolph I. Routh, that when Committees having charge of fever hospitals, or Relief Committees receiving orders to provide temporary hospital accommodation under the Act 10 Vict., cap. 22, shall apply for the cast bedding and clothing placed at his disposal, it is necessary that the applications should in future be forwarded through the Inspecting Officer of the Union, or otherwise be referred to him; and that the officer should note his opinion on each application, and transmit it to the Commissary-General's Department.

The Commissioners request that in adopting this course with the applications received, you will keep in view the wants of the hospital districts under the new Act, which may be least capable of defraying the expenses of relief.

By order of the Relief Commissioners,
W. STANLEY, *Secretary*.

CIRCULAR No. 52.

To the INSPECTING OFFICER of each UNION.

Relief Commission Office, Dublin Castle,
15th June, 1847.

SIR,

WHILE the Relief Commissioners have to acknowledge the zealous and honourable services of a great number of the Relief Committees, anxiously endeavouring to afford reasonable and due relief, and at the same time to protect the rate-payers from overwhelming rates, and the country from the demoralising consequences of gross abuses,—it is a subject of great regret, that in some districts neglect, fear, or actual connivance on the part of the Committees, are leading to an opposite course of indiscriminate issues and reckless expenditure.

The Inspecting Officers have, in many cases, by their own investigations and exertions, detected numerous frauds of this description, and have corrected them by causing even hundreds of names to be struck off the lists that never ought to have been introduced into them.

These, however, are only partial remedies for evils that must be more extended.

Therefore, when any Inspecting Officer feels a moral certainty that the issues are excessive, either in numbers or quantity, or are distributed without an efficient check to confine them to the really destitute, he will report the proportion which he may have reason to believe is clearly in excess, in order that the Commissioners may reduce the advances to the respective districts by that amount.

In cases where open force or violent threats are resorted to, so as to intimidate Committees from attending to the Commissioners' regulations, it is not an additional force, police or military, that should be applied for, to establish order;—but the issues must be discontinued until the Inspecting Officer is assured that they will be received peaceably and gratefully; as it is unreasonable to require force to be employed for compelling people who are reputed to be famishing to receive wholesome food provided for their subsistence.

By order of the Relief Commissioners,
W. STANLEY, *Secretary*.

CIRCULAR No. 53.

To the INSPECTING OFFICER of each UNION.

Relief Commission Office, Dublin Castle,
15th June, 1847.

SIR,

THE Relief Commissioners have been apprised by Reports from the Inspecting Officers of some few Unions, that Relief Committees have refused to afford gratuitous relief to persons who appeared to be in the most decided and abject state of destitution, or have otherwise issued an amount of food utterly insufficient to support life for any length of time.

The Commissioners have no power to enforce a remedy for this grievous neglect, but trust that the Inspecting Officer of each Union in which it has occurred will use every exertion to induce the members of the Finance Committee, and all other well disposed persons of influence, to urge upon such Committees, by an expression of open and strong indignation, their sense of such conduct.

By order of the Relief Commissioners,
W. STANLEY, *Secretary*.

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Appendix C.

Summary of the Accountant's Department.

Appendix C.

Summary of the Accountant's Department.

To the Relief Commissioners, acting under Act 10 Vic. c. 7.

12th June, 1847.

In observing upon the duties of my department in the past month, I beg leave to report to the Commissioners that the several electoral divisions have been regularly supplied with funds (upon proper fortnightly estimates furnished) when it has been found that the directions of the Act have been fulfilled.

By the annexed statement A, it will be seen that 1479 electoral divisions have been supplied with funds under the Act; the remaining 570 have either not entirely exhausted the funds they may have received from other sources, or are supporting their own poor without placing themselves under the Act. Many of them, however, are conforming to the regulations, and transmitting the required returns, as shown by Statements B and C.

The total number of rations being issued on the 5th instant, as shown by statement B, amounted to 2,388,475 daily, and as the half rations to children are included therein, it is equivalent to the support of 2,729,684 persons daily.

The aggregate amount which has already been advanced under the sanction of the Treasury, whether by way of loan or grant, is 448,283*l.* 7*s.* 10*d.*, as detailed against each Union in Statement D.

As several Committees disregarded the instructions to them to render fortnightly accounts of the expenditure made by them under the Act, whereby the balance in hand remaining upon a former advance was kept from view, it was considered necessary to issue the circulars 12 and 15 annexed, and in some few instances to return, under the direction of the Board, the estimates sent up, after such notice, without being accompanied by the previous fortnightly accounts.

This is having its effect, as the accounts are now flowing into the office daily.

At present, with my limited establishment, and the great increase of detail entailed upon my department by the Fever Act (10 Vic. c. 22), it is not possible for me to do more than examine the estimates as they are received in office; supply the divisions with money, record its issues, and collect the accounts of its expenditure.

The examination of those accounts must, I fear, be deferred until the existing pressure for the supply of money is in some measure abated; but the earliest attention possible shall be given to their investigation.

In order to show the difficulty of obtaining accounts and vouchers from Relief Committees, I subjoin a few extracts (Paper G) from the reports of inspectors made to me, in reply to my constant references for their transmission, together with the continuation, "Circulars 11 to 17, Finance," referring to the details of my department.

R. M. Bromley, *Accountant to the Relief Commission.*

Abstract.

A. Statement showing the Number of Electoral Divisions in each Union, receiving assistance under Act 10 Vic. c. 7.

B. Statement of the Number of Daily Rations being issued on Saturday, the 5th June, 1847, with the aggregate Number of Persons subsisted by them.

C. Statement showing the Number of Rations being daily issued gratuitously, and sold on the 5th June, 1847, in each Union.

D. Total Sums placed to the Debit of Treasurers to Finance Committees of Unions, in the Books of the Relief Commission to the 12th June, 1847, inclusively.

E. Statement of the Number of Electoral Divisions in each Union reported to the Board of Works, as being under the operation of Act 10 Vic. c. 7, &c., in order that the Relief Works might be stopped.

F. Statement of Estimates received from Electoral Divisions, showing the manner the Committees propose to raise the Funds required.

G. Extracts from Inspectors' Reports to Accountant, showing the difficulty in obtaining Accounts from Relief Committees; together with the further Finance Circulars issued.

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(A.)—Relief Commission, Ireland.

Appendix C.

Statement showing the Number of Electoral Divisions in each Union receiving assistance under 10 Vic. c. 7.

Statement showing the Number of Electoral Divisions in each Union receiving assistance under Act 10 Vic. cap 7.

Name of Union.	Number of Electoral Divisions in Union.	By Loans on Rates.	By Loans on Rates and Grants in aid of Subscriptions.	By Grants in aid of Subscriptions only.	Number that have not yet received either Loan or Grant.	Total Number.
Abbeyleix	11	8	..	..	3	11
Antrim	19	..	..	..	19	19
Ardee	13	4	1	..	8	13
Armagh	25	12	..	..	13	25
Athlone	19	7	..	..	12	19
Athy	14	8	..	..	6	14
Bailieborough	11	11	..	..	..	11
Ballina	17	14	..	..	3	17
Ballinasloe	22	21	..	..	1	22
Ballinrobe	14	14	..	..	..	14
Ballycastle	15	14	..	..	1	15
Ballymena	23	4	3	3	13	23
Ballymoney	22	14	2	..	6	22
Ballyshannon	10	8	..	..	2	10
Balrothery	12	10	..	..	2	12
Baltinglass	11	8	1	1	1	11
Banbridge	23	7	..	6	10	23
Bandon	23	5	1	..	17	23
Bantry	9	3	..	..	6	9
Belfast	12	..	..	..	12	12
Boyle	16	16	..	..	..	16
Cahirciveen	9	8	1	..	..	9
Callan	13	11	1	1	..	13
Carlow	14	8	..	1	5	14
Carrickmacross	14	12	1	1	..	14
Carrick-on-Shannon	15	13	2	..	..	15
Carrick-on-Suir	13	12	..	1	..	13
Cashel	17	17	..	..	..	17
Castlebar	10	6	2	..	2	10
Castleblaney	18	18	..	..	..	18
Castlederg	14	14	..	..	..	14
Castlerea	18	16	..	..	2	18
Cavan	23	23	..	..	..	23
Celbridge	15	1	..	4	10	15
Clifden	4	3	..	..	1	4
Clogheen	12	12	..	..	..	12
Clogher	17	10	..	1	6	17
Clones	8	6	..	..	2	8
Clonmel	10	10	..	..	..	10
Coleraine	20	3	..	..	17	20
Cookstown	16	6	5	1	4	16
Cootehill	12	11	..	1	..	12
Cork	14	9	..	..	5	14
Donegal	11	6	..	..	5	11
Downpatrick	24	2	..	2	20	24
Drogheda	12	7	..	..	5	12
Dublin, North	9	6	..	..	3	9
Dublin, South	8	6	..	..	2	8
Dundalk	19	11	..	1	7	19
Dunfanagby	10	..	..	..	10	10
Dungannon	19	..	..	5	14	19
Dungarvan	15	15	..	..	..	15
Dunmanway	7	7	..	..	..	7
Dunshaughlin	12	3	..	..	9	12
Edenderry	17	9	..	..	8	17
Ennis	18	18	..	..	..	18
Enniscorthy	14	14	..	..	..	14
Enniskillen	20	10	..	..	10	20
Ennistymon	13	11	..	..	2	13
Fermoy	22	22	..	..	..	22
Galway	12	11	..	..	1	12
Glenties	13	..	..	1	12	13
Gorey	10	10	..	..	..	10
Gort	10	10	..	..	..	10
Gortin	13	7	..	..	6	13

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Appendix C.

Statement showing the Number of Electoral Divisions in each Union receiving assistance under 10 Vic. c. 7.

Statement showing the Number of Electoral Divisions in each Union, &c.—*continued.*

Name of Union.	Number of Electoral Divisions in Union.	By Loans on Rates.	By Loans on Rates and Grants in aid of Subscriptions.	By Grants in aid of Subscriptions only.	Number that have not yet received either Loan or Grant.	Total Number.
Granard	15	14	1	..	..	15
Inishowen	21	12	..	..	9	21
Kanturk	14	12	..	..	2	14
Kells	14	10	1	..	3	14
Kenmare	7	4	3	..	..	7
Kilkeel	10	..	..	..	10	10
Kilkenny	22	17	..	..	5	22
Killarney	12	9	..	..	3	12
Kilmallock	22	22	..	..	..	22
Kilrush	13	12	1	..	..	13
Kinsale	16	13	1	..	2	16
Lame	13	..	..	..	13	13
Letterkenny	14	..	..	..	14	14
Limerick	19	16	..	..	3	19
Lisburn	27	1	..	1	25	27
Lismore	9	6	1	1	1	9
Lisnaskea	14	9	..	..	5	14
Listowel	21	16	..	..	5	21
Londonderry	22	6	..	..	16	22
Longford	19	17	..	..	2	19
Loughrea	15	14	..	..	1	15
Lowtherstown	9	9	..	..	..	9
Lurgan	19	4	1	..	14	19
Macroom	16	15	..	..	1	16
Magherafelt	25	9	..	..	16	25
Mallow	13	13	..	..	..	13
Manor Hamilton	10	7	..	..	3	10
Middleton	21	16	5	..	..	21
Milford	12	1	..	1	10	12
Mohill	13	6	5	..	2	13
Monaghan	21	21	..	..	..	21
Mountmellick	16	10	..	..	6	16
Mullingar	26	21	..	2	3	26
Naas	23	20	..	..	3	23
Navan	12	9	..	..	3	12
Nenagh	24	24	..	..	..	24
Newcastle	13	13	..	..	..	13
New Ross	18	18	..	..	..	18
Newry	22	10	1	3	8	22
Newtownards	16	..	..	..	16	16
Newtown Limavady	19	8	..	..	11	19
Oldcastle	13	12	1	..	..	13
Omagh	29	23	..	..	6	29
Parsonstown	21	19	..	..	2	21
Rathdown	10	4	..	1	5	10
Rathdrum	12	7	1	..	4	12
Rathkeale	19	18	1	..	..	19
Roscommon	18	18	..	..	..	18
Roscrea	19	19	..	..	..	19
Scariff	10	9	..	1	..	10
Shillelagh	19	18	..	1	..	19
Skibbereen	20	17	1	..	2	20
Sligo	23	22	1	..	..	23
Strabane	24	12	..	..	12	24
Stranorlar	11	4	..	1	6	11
Swineford	12	12	..	..	..	12
Thurles	21	19	1	..	1	21
Tipperary	20	20	..	..	..	20
Tralee	18	15	..	..	3	18
Trim	11	9	..	..	2	11
Tuam	13	13	..	..	..	13
Tullamore	15	12	1	2	..	15
Waterford	25	23	1	1	..	25
Westport	10	10	..	..	..	10
Wexford	14	12	..	..	2	14
Total	2,049	1,386	48	45	570	2,049
		1,479				

Relief Commission Office,
June 12, 1847.

R. M. Bromley, *Accountant.*

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Appendix C.

Statement of the Number of Daily Rations being issued on Saturday, the 5th June, 1847, with the aggregate Number of Persons subsisted by them.

(B.)—Relief Commission, Ireland.

Statement of the Number of Daily Rations being issued on Saturday, the 5th June, 1847, with the aggregate Number of Persons subsisted by them.

By Returns received from 1677 Electoral Divisions—	
The number of gratuitous rations amount to .	1,923,361
The number of rations sold	92,326
Total number of daily rations . .	2,015,687

(See also Statement C.)

Number of electoral divisions that have sent in their returns .	1677
Number of electoral divisions supporting their own poor . .	60
Number of electoral divisions whose returns are deficient , .	312
Total	2049

Received.		Rations.				
If 1677 E. D.	:	2,015,687	: :	312 E. D.	=	372,788
		372,788				
Divide by 3½, being the proportion the population of children bears to the rations. } Total	.	2,388,475 rations.				
		682,421 children, in the ratio of ¼ of population.				
		2,047,263 adults, in the ratio of ¾ of population.				
Gratuitous, 2,622,263 Sold . . 107,411 } Total	.	2,729,684 persons receiving rations.				

The average cost per ration is about 2½*d.*

2,729,684 to 5th June, 1847.
2,253,505 to 23rd May, 1847.

476,179 increase.

Relief Commission, 12th June, 1847.

R. M. Bromley, *Accountant.*

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Appendix C.

Statement showing the Number of Rations being daily issued.

(C.)—Relief Commission, Ireland.

Statement showing the Number of Rations being daily issued gratuitously and sold on the 5th June, 1847, in each Union.

Name of Union.	Number of Electoral Divisions in Unions.	Number of Electoral Divisions Returned.	Number of Rations issued gratuitously daily.	Number of Rations sold daily.	Remarks.
Abbeyleix	11	10	9,288	1,814	
Antrim	19	..	. .	. .	Supports its own poor.
Ardee	13	13	9,190	2,429	
Armagh	25	13	8,736	215	
Athlone	19	8	9,415	. .	
Athy	14	14	9,996	920	
Ballieborough	11	11	15,230	144	
Ballina	17	14	55,392	. .	
Ballinasloe	22	22	34,405	. .	
Balbinrobe	14	12	48,316	810	
Ballycastle	15	15	1,596	1,203	
Ballymena	23	10	1,849	1,064	
Ballymoney	22	21	8,618	1,539	
Ballysbannon	10	..	. .	. .	Return not received.
Balrothery	12	11	2,923	413	
Baltinglass	11	11	5,803	305	
Banbridge	23	17	6,325	2,278	
Bandon	23	..	. .	. .	Return not received.
Bantry	9	..	. .	. .	Return not received.
Belfast	12	..	. .	. .	Supports its own poor.
Boyle	16	16	18,347	1,169	
Cahirciveen	9	..	. .	. .	Return not received.
Callan	13	13	12,911	1,004	
Carlow	14	12	16,191	4,854	
Carrickmacross	14	14	6,157	375	
Carrick-on-Shannon	15	15	16,772	. .	
Carrick-on-Suir	13	13	8,982	32	
Cashel	17	17	23,047	. .	
Castlebar	10	10	36,848	940	
Castleblaney	18	18	6,220	1,003	
Castlederg	14	14	2,184	16	
Castlerea	18	18	29,083	881	
Cavan	23	23	24,167	. .	
Celbridge	15	12	1,308	3,402	
Clifden	4	4	16,549	. .	
Clogheen	12	12	19,886	. .	
Clogher	17	16	6,096	579	
Clones	8	8	5,977	605	
Clonmel	10	10	11,583	4	
Coleraine	20	8	1,448	274	
Cookstown	16	15	2,433	4	
Cootehill	12	12	15,045	317	
Cork	14	..	. .	. .	Return not received
Donegal	11	11	10,788	. .	
Downpatrick	24	19	3,911	4,295	
Drogheda	12	12	6,510	4,551	
Dublin, North	9	9	17,456	8	
Dublin, South	8	6	22,180	. .	
Dundalk	19	19	7,381	581	
Dunfanaghy	10	10	5,371	57	
Dungannon	19	17	5,514	214	
Dungarvan	15	15	25,215	1,076	
Dunmanway	7	7	12,162	. .	
Dunshaughlin	12	12	3,196	2,583	
Edenderry	17	10	1,481	845	
Ennis	18	18	84,730	. .	
Enniscorthy	14	14	37,314	841	
Enniskillen	20	12	3,209	. .	
Ennistymon	13	..	. .	. .	Return not received.
Fermoy	22	22	36,732	. .	
Galway	12	11	37,746	1,140	
Glenties	18	..	. .	. .	Return not received
Gorey	10	10	11,498	535	
Gort	10	10	28,000	1,317	

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Appendix C.

Statement showing the Number of Rations being daily issued.

Statement Showing the Number of Rations, &c.—*continued.*

Name of Union.	Number of Electoral Divisions in Unions.	Number of Electoral Divisions Returned	Number of Rations issued gratuitously daily.	Number of Rations sold daily.	Remarks.
Gortin	13	5	679	219	
Granard	15	15	14,276	180	
Inisbowen	21	15	5,581	12	
Kanturk	14	14	29,319	131	
Kells	14	13	10,402	1,357	
Kenmare	7	7	15,194	. .	
Kilkeel	10	3	186	66	
Kilkenny	22	21	29,396	694	
Killarney	12	12	23,417	400	
Kilmallock	22	22	35,262	906	
Kilrush	13	13	89,248	. .	
Kinsale	16	16	10,293	693	
Larne	13	..	. .	. .	Supports its own poor.
Letterkenny	14	14	2,531	24	
Limerick	19	..	. .	. .	Return not received.
Lisburn	27	18	7,827	424	
Lismore	9	..	. .	. .	Return not received.
Lisnaskea	14	14	4,389	. .	
Listowel	21	21	33,930	. .	
Londonderry	22	16	4,209	313	
Longford	19	18	21,229	. .	
Loughrea	15	15	15,494	3,586	
Lowtherstown	9	8	4,898	73	
Lurgan	19	8	2,576	2,115	
Macroom	16	16	21,917	150	
Magherafelt	25	25	5,751	395	
Mallow	13	13	21,495	. .	
Manor Hamilton	10	10	164	. .	
Middleton	21	21	28,591	3,030	
Milford	12	12	8,449	. .	
Mobill	13	13	10,410	. .	
Monaghan	21	21	12,775	889	
Mountmellick	16	16	18,606	3,979	
Mullingar	26	23	11,747	. .	
Naas	23	21	10,449	525	
Navan	12	11	8,917	1,423	
Nenagh	24	24	26,640	600	
Newcastle	13	13	36,508	1,061	
New Ross	18	18	24,767	450	
Newry	22	19	9,970	5,338	
Newtownards	16	..	. .	. .	Supports its own poor.
Newtown Limavady	19	11	964	400	
Oldcastle	13	13	14,344	. .	
Omagh	29	26	9,420	306	
Parsonstown	21	20	20,956	796	
Rathdown	10	10	4,608	505	
Rathdrum	12	12	8,952	1,564	
Rathkeale	19	19	33,831	84	
Roscommon	18	18	32,464	100	
Roscrea	19	19	16,791	3,252	
Scariff	10	10	23,611	817	
Shillelagh	19	19	5,887	543	
Skibbereen	20	20	49,229	. .	
Sligo	23	23	37,442	. .	
Strabane	24	16	3,289	2,424	
Stranorlar	11	11	3,265	1,454	
Swineford	12	12	52,054	. .	
Thurles	21	16	21,381	29	
Tipperary	20	20	27,564	412	
Tralee	18	18	40,887	180	
Trim	11	11	6,956	2,946	
Tuam	13	13	39,505	. .	
Tullamore	15	15	15,088	. .	
Waterford	25	25	27,015	845	
Westport	10	10	46,656	. .	
Wexford	14	..	. .	. .	Return not received.
	2,049	1,677	1,923,361	92,326	
			2,015,687		

Relief Commission Office,
June 12, 1847.

R. M. Bromley, *Accountant.*

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(D.)—Total Sums placed to the Debit of Treasurers to the Finance Committees of the following Unions, in the Books of the Relief Commission, up to the 12th June, 1847, inclusively.

No.	Name of Union.	Loans. £.	s.	d.	Grants. £.	s.	d.
1	Abbeyleix	1,197	0	0	..		
2	Antrim	..			..		
3	Ardee	1,696	0	0	12	0	0
4	Armagh	2,282	0	0	..		
5	Athlone	1,064	0	0	..		
6	Athy	338	0	0	..		
7	Baileborough	5,338	0	0	..		
8	Ballina	5,873	0	0	..		
9	Ballinasloe	9,296	0	0	..		
10	Ballinrobe	6,623	0	0	..		
11	Ballycastle	665	0	0	81	0	0
12	Ballymena	300	0	0	367	0	0
13	Ballymoney	1,177	0	0	110	0	0
14	Ballyshannon	1,123	0	0	..		
15	Balrothery	631	0	0	..		
16	Baltinglass	1,675	0	0	168	0	0
17	Banbridge	1,110	0	0	435	0	0
18	Bandon	331	0	0	40	0	0
19	Bantry	243	0	0	..		
20	Belfast	..			..		
21	Boyle	6,362	0	10	..		
22	Cahirciveen	2,623	0	0	23	0	0
23	Callan	3,493	0	0	77	0	0
24	Carlow	1,911	0	0	270	0	0
25	Carrickmacross	2,488	0	0	85	0	0
26	Carrick-on-Shannon	3,595	0	0	86	0	0
27	Carrick-on-Suir	3,341	0	0	53	0	0
28	Cashel	4,736	0	0	..		
29	Castlebar	5,850	0	0	124	0	0
30	Castlehlaney	1,584	0	0	..		
31	Castlederg	570	0	0	..		
32	Castlerea	5,413	0	0	..		
33	Cavan	3,772	0	0	..		
34	Celbridge	61	0	0	604	0	0
35	Clifden	1,315	0	0	..		
36	Clogheen	6,892	0	0	..		
37	Clogher	857	0	0	168	0	0
38	Clones	871	0	0	..		
39	Clonmel	3,361	0	0	..		
40	Coleraine	185	0	0	..		
41	Cookstown	469	0	0	711	0	0
42	Cootehill	3,987	1	11	10	0	0
43	Cork	1,448	0	0	..		
44	Donegal	383	0	0	..		
45	Downpatrick	101	0	0	235	0	0
46	Drogheda	1,444	9	0	..		
47	Dublin, North	11,936	0	0	..		
48	Dublin, South	8,383	0	0	..		
49	Dundalk	1,639	0	0	20	0	0
50	Dunfanaghy	..			..		
51	Dungannon	..			233	0	0
52	Dungarvan	6,347	0	0	..		
53	Dunmanway	3,646	0	0	..		
54	Dunshaughlin	472	16	0	52	0	0
55	Edenderry	431	19	5	..		
56	Ennis	10,829	17	3	..		
57	Enniscorthy	3,576	0	0	..		
58	Enniskillen	516	0	0	..		
59	Enniatymon	3,776	0	0	..		
60	Fermoy	11,524	12	5	..		
61	Galway	4,151	0	0	..		
62	Glenties	..			13	0	0
63	Gorey	3,776	1	10	..		
64	Gort	10,821	0	0	..		
65	Gortin	151	0	0	..		
66	Granard	4,969	0	0	22	0	0
67	Inishowen	1,270	0	0	..		
68	Kanturk	4,501	0	0	..		
69	Kells	2,375	0	0	35	0	0
70	Kenmare	3,571	0	0	130	0	0
71	Kilkeel	..			..		
72	Kilkenny	8,127	4	4	..		
73	Killarney	2,519	0	0	..		
74	Kilmallock	7,009	0	0	..		
75	Kilrush	7,885	15	6	46	0	0
76	Kinsale	1,004	0	0	55	0	0
77	Larne	..			..		
78	Letterkenny	..			..		
79	Limerick	10,757	0	0	..		
80	Lisburn	34	0	0	86	0	0
81	Lismore	1,992	0	0	90	0	0
82	Lisnaskea	378	0	0	..		
83	Listowel	5,804	0	0	..		
84	Londonderry	382	0	0	..		
85	Longford	5,436	0	0	..		
86	Loughrea	2,574	0	0	..		
87	Lowtherstown	964	0	0	..		
88	Lurgan	392	0	0	260	0	0
89	Macroom	4,493	0	0	..		
90	Magherafelt	1,771	0	0	73	0	0
91	Mullow	3,637	0	0	..		
92	Manor Hamilton	569	0	0	..		
93	Middleton	5,653	0	0	229	0	0
94	Milford	..			113	0	0
95	Mohill	2,244	0	0	273	0	0
96	Monaghan	3,582	0	0	..		
97	Mountmellick	3,363	0	0	..		
98	Mullingar	3,211	0	0	334	0	0
99	Naas	2,762	2	0	..		
100	Navan	2,202	0	0	..		
101	Nenagh	7,663	0	0	..		
102	Newcastle	5,477	0	0	..		
103	New Ross	7,213	19	0	..		
104	Newry	1,026	0	0	469	0	0
105	Newtownards	..			..		
106	Newtown Limavady	86	0	0	..		
107	Oldcastle	3,509	0	0	30	0	0
108	Omagh	1,776	0	0	..		
109	Parsonstown	6,179	7	6	..		
110	Rathdown	636	0	0	26	0	0
111	Rathdrum	2,071	16	0	25	0	0
112	Rathkeale	7,226	0	0	39	0	0
113	Roscommon	4,514	0	0	..		
114	Roscrea	5,124	0	0	..		
115	Scariff	4,225	0	0	30	0	0
116	Shillelagh	2,107	0	0	39	0	0
117	Skibbereen	5,738	0	0	100	0	0
118	Sligo	12,338	0	0	41	0	0
119	Strabane	525	0	0	..		
120	Stranorlar	186	0	0	30	0	0
121	Swineford	6,860	0	0	..		
122	Thurles	4,646	0	0	90	0	0
123	Tipperary	7,163	0	0	..		
124	Tralee	7,332	0	0	..		
125	Trim	2,030	0	0	..		
126	Tuam	8,921	0	0	..		
127	Tullamore	3,829	0	3	256	0	0
128	Waterford	11,125	3	7	70	0	0
129	Westport	12,897	1	0	..		
130	Wexford	2,908	0	0	..		
	Total	448,283	7	10	6,868	0	0

Relief Commission Office, Castle, Dublin, June 12, 1847.

R. M. Bromley, *Accountant to the Relief Commission.*

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Appendix C.

Statement of the Number of Electoral Divisions.

(E.)—Statement of the Number of Electoral Divisions in each Union reported to the Board of Works, as being under the operation of Act 10 Vic. cap 7, &c., in order that the Relief Works might be stopped.

Neme of Union.	Number of Electoral Divisions reported to Board of Works.	Number of Electoral Divisione not reported.	Number of Electoral Divisione in each Union.	Name of Uuion.	Number of Electoral Divisions reported to Board of Works.	Number of Electoral Divisions not reported.	Number of Electoral Divisione in each Union.
Abbeyleix	9	2	11	Inishowen	12	9	21
Antrim	19	0	19	Kanturk	13	1	14
Ardee	7	6	13	Kells	11	3	14
Armagh	13	12	25	Kenmare	7	0	7
Athlune	7	12	19	Kilkeel	10	0	10
Athy	8	6	14	Kilkenny	17	5	22
Bailieborough	11	0	11	Killarney	12	0	12
Ballina	14	3	17	Killmallock	22	0	22
Ballinasloe	21	1	22	Kilrush	13	0	13
Ballinrobe	14	0	14	Kinsale	11	5	16
Ballycastle	15	0	15	Larne	13	0	13
Ballymena	10	13	23	Letterkenny	6	8	14
Ballymoney	20	2	22	Limerick	16	3	19
Ballyshannon	8	2	10	Lisburn	26	1	27
Belrothery	7	5	12	Lismore	9	0	9
Beltingless	10	1	11	Lisnaskea	14	0	14
Banbridge	15	8	23	Listowell	16	5	21
Bandon	6	17	23	Londonderry	6	16	22
Bantry	3	6	9	Longford	17	2	19
Belfast	12	0	12	Loughrea	14	1	15
Boyle	16	0	16	Lowtherstown	9	0	9
Cahirciveen	8	1	9	Lurgan	6	13	19
Callan	13	0	13	Macroom	16	0	16
Carlow	9	5	14	Magherafelt	9	16	25
Carrickmacross	14	0	14	Mallow	13	0	13
Carrick-on-Shannon	15	0	15	Manor Hamilton	7	3	10
Carrick-on-Suir	13	0	13	Middleton	20	1	21
Cashel	17	0	17	Milford	4	8	12
Castlebar	10	0	10	Mohill	12	1	13
Castleblaney	18	0	18	Monaghan	21	0	21
Castlederg	14	0	14	Mountmellick	12	4	16
Castlerea	17	1	18	Mullingar	19	7	26
Cavan	23	0	23	Nans	20	3	23
Celbridge	8	7	15	Navan	11	1	12
Clifden	3	1	4	Nenagh	24	0	24
Clogheen	12	0	12	Newcastle	13	0	13
Clogher	13	4	17	New Ross	18	0	18
Clones	8	0	8	Newry	13	9	22
Clonmel	10	0	10	Newtownards	16	0	16
Coleraine	5	15	20	NewtownLimavady	8	11	19
Cookstown	13	3	16	Oldcastle	13	0	13
Cootehill	12	0	12	Omagh	23	6	29
Cork	9	5	14	Parsonstown	21	0	21
Donegal	11	0	11	Rathdown	5	5	10
Downpatrick	24	0	24	Rathdrum	12	0	12
Drogheda	10	2	12	Rathkeale	19	0	19
Dublin, North	6	3	9	Roscommon	18	0	18
Dublin, South	6	2	8	Roscrea	19	0	19
Dundalk	12	7	19	Scariff	10	0	10
Dunfanaghy	3	7	10	Shillelagh	19	0	19
Dungannon	16	3	19	Skibbereen	14	6	20
Dungarvan	15	0	15	Sligo	23	0	23
Dunmanway	7	0	7	Strabane	20	4	24
Dunshaughlin	4	8	12	Stranorlar	10	1	11
Edenderry	9	8	17	Swineford	12	0	12
Ennis	18	0	18	Thurles	14	7	21
Enniscorthy	14	0	14	Tipperary	20	0	20
Enniskillen	10	10	20	Tralee	13	5	18
Ennistymon	13	0	13	Trim	11	0	11
Fermoy	22	0	22	Tuam	13	0	13
Galway	11	1	12	Tullamore	15	0	15
Glenties	1	12	13	Waterford	25	0	25
Gorey	10	0	10	Westport	10	0	10
Gort	10	0	10	Wexford	13	1	14
Gortin	10	3	13				
Granard	15	0	15	Total	1,674	375	2,049

Relief Commission Office,
12th June, 1847.

R. M. Bromley, *Accountant.*

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Appendix C.

Statement of Estimates received from Electoral Divisions.

(F.)—Statement of Estimates received from Electoral Divisions within the following Unions, showing the manner the Committees propose to raise the Funds required.

NAME OF UNION.	Number of Electoral Divisions in the Union.	ESTIMATES RECEIVED. Funds in Hand.	Loans on Rates.	Loans on Rates and Grants in Aid.	Subscribers and Grants.	Out of Funds in Hands of Guardians.	Total Number received.	Number not yet received.	Total Number.
Abbeyleix	11	..	9	..	..	..	9	2	11
Antrim	19	..	..	..	..	..	..	19	19
Ardee	13	..	8	..	..	..	8	5	13
Armagh	25	1	13	..	..	..	14	11	25
Athlone	19	..	17	..	..	..	17	2	19
Athy	14	..	1	8	..	..	9	5	14
Bailieborough	11	..	11	..	..	..	11	..	11
Ballina	17	..	14	..	..	..	14	3	17
Ballinasloe	22	..	19	2	..	..	21	1	22
Ballinrobe	14	..	..	14	..	..	14	..	14
Ballycastle	15	3	9	..	3	..	15	..	15
Ballymena	23	..	..	5	3	..	8	15	23
Ballymoney	22	..	11	3	7	..	21	1	22
Ballyshannon	10	..	10	10	..	..	10	..	10
Balrothery	12	..	10	3	..	..	10	2	12
Baltinglass	11	..	6	3	2	..	11	..	11
Banbridge	23	2	6	1	6	..	15	8	23
Bandon	23	..	14	..	..	..	14	9	23
Bantry	9	..	5	..	..	..	5	4	9
Belfast	12	..	..	..	..	..	..	12	12
Boyle	16	..	16	..	..	..	16	..	16
Cahirciveen	9	..	5	2	2	..	9	..	9
Callan	13	..	10	2	1	..	13	..	13
Carlow	14	..	6	2	..	..	8	6	14
Carrickmacross	14	..	8	5	1	..	14	..	14
Carrick-on-Shannon	15	..	15	..	..	..	15	..	15
Carrick-on-Suir	18	..	4	8	1	..	13	..	13
Castel	17	..	17	..	..	..	17	..	17
Castlebar	10	2	1	7	..	..	10	..	10
Castleblaney	18	..	18	..	..	..	18	..	18
Castlederg	14	..	14	..	..	..	14	..	14
Castlerea	18	..	18	..	..	..	18	..	18
Cavan	23	..	22	..	..	..	23	..	23
Celbridge	15	5	1	..	2	..	8	7	15
Clifden	4	..	4	..	..	..	4	..	4
Clogheen	12	4	8	..	..	..	12	..	12
Clogher	17	..	10	..	3	..	13	4	17
Clones	8	..	6	1	1	..	8	..	8
Clonmel	10	..	..	10	..	..	10	..	10
Coleraine	20	..	4	..	4	..	8	12	20
Cookstown	16	..	3	3	7	..	13	3	16
Cootehill	12	..	10	1	1	..	12	..	12
Cork	14	..	11	..	..	..	11	3	14
Donegal	11	11	..	..	..	..	11	..	11
Downpatrick	24	..	..	..	1	16	17	7	24
Drogheda	12	5	6	..	..	..	11	1	12
Dublin, North	9	..	6	1	..	..	7	2	9
Dublin, South	8	..	3	..	..	3	6	2	8
Dundalk	19	..	11	..	1	..	12	7	19
Dunfanaghy	10	3	..	..	..	..	3	7	10
Dungannon	19	..	1	..	13	2	16	3	19
Dungarvan	15	..	14	1	..	..	15	..	15
Dunmanway	7	..	7	..	..	..	7	..	7
Dunshaughlin	12	..	3	..	..	..	3	9	12
Edenderry	17	..	10	..	..	..	10	7	17
Ennis	18	2	10	6	..	..	18	..	18
Enniscorthy	14	..	2	12	..	..	14	..	14
Enniskillen	20	..	8	4	1	..	13	7	20
Ennistymon	13	2	11	..	..	..	13	..	13
Fermoy	22	..	21	..	1	..	22	..	22
Galway	12	..	11	..	..	..	11	1	12
Glenties	13	..	..	..	..	..	..	13	13
Gorey	10	..	1	9	..	..	10	..	10
Gort	10	..	10	..	..	..	10	..	10
Gortin	13	..	7	..	..	..	7	6	13
Granard	15	..	14	..	1	..	15	..	15
Inishowen	21	..	15	..	..	..	15	6	21
Kanturk	14	..	11	..	2	1	14	..	14
Kells	14	..	5	5	..	1	11	3	14

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Appendix C.

Statements of Estimates received from Electoral Divisions

Statement of Estimates received from Electoral Divisions within the following Unions, &c.—*continued.*

NAME OF UNION.	Number of Electoral Divisions in the Union.	ESTIMATES RECEIVED. Funds in Hand.	Loans on Rates.	Loans on Rates and Grants in Aid.	Subscribers and Grants.	Out of Funds in Hands of Guardians.	Total Number received.	Number not yet received.	Total Number.
Kenmare	7	..	7	..	..	..	7	..	7
Kilkeel	16	..	..	..	..	..	..	10	10
Kilkenny	22	..	20	1	..	..	21	1	22
Killarney	12	1	10	..	1	..	12	..	12
Kilmallock	22	..	22	..	..	..	22	..	22
Kilrush	13	..	13	..	..	..	13	..	13
Kinsale	16	..	15	..	..	..	15	1	16
Larne	13	..	..	..	..	..	..	13	13
Letterkenny	14	10	3	..	..	..	13	1	14
Limerick	19	..	3	16	..	..	19	..	19
Lisburn	27	..	1	..	..	..	1	26	27
Lismore	9	..	8	..	1	..	9	..	9
Lisnaskea	14	5	9	..	..	..	14	..	14
Listowel	21	..	19	..	..	..	19	2	21
Londonderry	22	..	7	..	..	..	7	15	22
Longford	19	4	..	14	..	..	18	1	19
Loughrea	15	..	14	..	..	..	14	1	15
Lowtherstown	9	..	7	2	..	..	9	..	9
Lurgan	19	..	2	2	3	..	7	12	19
Macroom	16	..	16	..	..	..	16	..	16
Magherafelt	25	..	10	..	..	..	10	15	25
Mallow	13	..	18	..	..	..	13	..	13
Manor Hamilton	10	..	7	..	..	..	7	3	10
Middleton	21	..	21	..	..	..	21	..	21
Milford	12	3	1	..	..	..	4	8	12
Mohill	13	3	10	..	..	..	13	..	13
Monaghan	21	..	21	..	..	..	21	..	21
Mountmellick	16	2	11	..	3	..	16	..	16
Mullingar	26	..	21	2	..	..	23	3	26
Naas	23	..	20	..	..	..	20	3	23
Navan	12	8	3	..	..	..	11	1	12
Nenagh	24	..	24	..	..	..	24	..	24
Newcastle	13	..	13	..	..	..	13	..	13
New Ross	18	1	17	..	..	..	18	..	18
Newry	22	3	13	..	..	..	16	6	22
Newtownards	16	..	..	..	..	..	..	16	16
Newtown Limavady	19	..	..	8	..	..	8	11	19
Oldcastle	13	..	13	..	..	..	13	..	13
Omagh	29	..	23	..	..	..	23	6	29
Parsonstown	21	..	21	..	..	..	21	..	21
Rathdown	10	..	4	..	..	..	4	6	10
Rathdrum	12	4	8	..	..	..	12	..	12
Rathkeale	19	3	14	..	2	..	19	..	19
Roscommon	18	..	14	4	..	..	18	..	18
Roscrea	19	..	17	..	2	..	19	..	19
Scariff	10	2	4	4	..	..	10	..	10
Shillelagh	19	..	17	1	1	..	19	..	19
Skibbereen	20	..	18	..	1	..	19	1	20
Sligo	23	..	23	..	..	..	23	..	23
Strabane	24	2	19	..	..	..	21	3	24
Stranorlar	11	6	4	..	..	..	10	1	11
Swineford	12	..	..	12	..	..	12	..	12
Thurles	21	..	..	20	..	..	20	1	21
Tipperary	20	..	20	..	..	..	20	..	20
Tralee	18	..	18	..	..	..	18	..	18
Trim	11	2	9	..	..	..	11	..	11
Tuam	13	..	..	13	..	..	13	..	13
Tullamore	15	..	9	4	2	..	15	..	15
Waterford	25	..	25	..	..	..	25	..	25
Westport	10	..	10	..	..	..	10	..	10
Wexford	14	..	2	12	..	..	14	..	14
Total	2,049	99	1,224	241	80	23	1,667	382	2,049

R. M. Bromley, *Accountant.*

Relief Commission Office,
June 12, 1847.

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Appendix C.

Extracts from Inspector's Reports.

(G.) — EXTRACTS from INSPECTORS' REPORTS to ACCOUNTANT, showing the difficulty in obtaining ACCOUNTS from RELIEF COMMITTEES; together with the further FINANCE CIRCULARS issued.

June 12, 1847.

1. "It has been found most difficult to get the clerks of Committees and treasurers to make up their accounts and vouchers in a perfect form. I have given instructions, and furnished specimens for entering the several items, but still the accounts, and vouchers continue to be sent in, with a few exceptions, unsatisfactorily."

2. "I have been endeavouring the last fortnight to get the accounts made up, and trust all will be clear, the cause being negligence and want of a knowledge of business on the part of both clerks and members of Committees."

3. "I have been doing all I can to urge the Committee to attend strictly to their instructions, particularly to the finance part, and either they do not read them, or from stupidity they do not understand them. I have never received one single paper, except from ——— correct. You may imagine the sort of people some are, when I have been asked what a voucher was."

4. "It is with the utmost difficulty I can get some of these Committees to forward any returns; I have written half a dozen times for them to send in the fortnightly Returns with the receipts and vouchers; as yet, only one has been sent in correct. They either forget one thing or the other, and appear to me to know nothing, except how to destroy the forms."

5. "Much procrastination is visible in forwarding the required returns by the clerks; the want of common attention and the stupidity is en obstruction; some treasurers will not attend to the accounts, and I find much difficulty in getting any attention paid to the printed Circulars, which I believe are very little read. At the same time, I never cease to depict to the Committees the inevitable consequences."

6. "The accounts I got, with one exception, were so imperfect, that I was obliged to return them: and until I have time to attend the arrangement of cash accounts with each Committee, these fortnightly accounts cannot be procured in such a form as I could send you."

7. "I cannot transmit the enclosed Report, without remarking that I have experienced great difficulty in making the clerks send in the Forms, marked F. Finance, properly filled up; and I have been engaged with the clerk of the Finance Committee during the most part of the past week in explaining the mode of filling up these papers, which I hope to have completed for all the electoral divisions in a few days."

8. "The cause of the delay in transmitting the accounts of the several electoral divisions, arises from the impossibility of getting them sent in, notwithstanding my utmost exertions, both personally and by writing."

"The clerks in rural districts are for the most part totally inefficient, and the weekly stipend of 21*s.* is not sufficient to induce any person, accustomed to keeping accounts, to quit the towns and undertake such duties."

"The Circulars 12 and 15, however (I am inclined to think), will effect much good, in a nearer approximation to *correct accounts*; but up to the the present, it has been the greatest difficulty I have had to encounter, and which I fear will still partially continue."

9. "I regret to confess that I can neither get the necessary documents sent forward with the punctuality nor accuracy that I would wish; it would be next to impossible to give you an idea of the trouble and difficulty that is experienced in getting clear and correct accounts from the Relief Committees, or indeed, to get them to render any accounts at all; I, however, hope they will improve."

10. "In transmitting the accompanying account, I beg to apologize for not having forwarded it before; but the fault does not rest with me, as I find it *absolutely* impossible to get correct or regular accounts from the several Relief Committees."

"The members of the Committees will not trouble themselves, and the clerks are generally very careless, and in many instances quite inefficient; so much so, that before I can procure anything approaching to correctness, I am usually obliged to return the accounts more than once."

11. "Referring to Circulars No. 12, Finance, and Form 14, Finance, an Inspector reports that he has used every exertion to get the Accounts, Form F., Finance, *properly arranged*, for the purpose of transmission, but up to this time has not been able to obtain a perfect set for either fortnight; he has been obliged to return the account furnished by Committees, they being in many cases deficient of vouchers; in others, receipts for large amounts sent on unstamped paper; in fact, the great difficulty of obtaining correct accounts, as required by the Relief Commissioners, has occasioned the delay in forwarding them."

(True Extracts.) R. M. BROMLEY, *Accountant.*

CIRCULAR No. 11.—FINANCE.

Relief Commission Office, Castle, Dublin, May 25, 1847.

SIR,

As some inconvenience arises from not having the sums paid in as directed by the warrants, by Boards of Guardians, and by other parties, under Act 10 Vic. c. 7, shown in detail in the printed Letter, Form No. 3, Finance, from treasurers of Finance Committees advising this department, I am directed by the Relief Commissioners to request you will be good enough to have inserted on the back of Form No. 3, the several sums composing the

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aggregate, with the names of the electoral divisions, or particular accounts, for which they have been paid in or lodged.

It also appears necessary to state, that when money is remitted by the Relief Commissioners to a treasurer of a Finance Committee, it is not required that Form No. 3, Finance, should be sent to this department; in such case Form No. 2, Finance, alone should be used in acknowledging its receipt.

Some doubt also existing whether a treasurer is to take stamped receipts from parties to whom the Finance Committee may issue its drafts, it is proper to remark that such receipts must be taken by the Finance Committee before the drafts upon the treasurer are issued. The treasurer is, therefore, requested only to obtain the signature, upon the draft, of the person presenting it, and to forward such draft, on the expiration of each month, with the account current, as directed in the prescribed arrangement, (Part 7.)

I am, &c.,

R. M. Bromley, *Accountant.*

*To*_____

Treasurer of the Finance Committee

for the

_____ *Union.*

Circular No. 12.—Finance.

Relief Commission Office, Castle, Dublin,
May 25, 1847.

As much inconvenience and delay arises from the manner in which the electoral division estimates, on Form D, are received at this office from the Finance Committees, the Relief Commissioners desire me to call your attention thereto, and request your observance of the following rules, viz. :—

1st.—All fortnightly electoral division estimates must be made up so as to end on the same day, according to the specimen sheet of Form A, viz. :—9th, 23rd May; 6th, 20th June; 4th, 18th July; 1st, 15th, 29th August.

2nd.—Separate and distinct estimates must be made out for each electoral division, although two or more divisions may form but one Relief District, and be controlled by one Relief Committee.

3rd.—The whole of the electoral division estimates of the Union, arranged in alphabetical order, must be inserted in the abstract, Form E, when revised and approved of by the Finance Committee. If any division does not require funds, it is to be so stated against the name in such abstract, but the estimate is nevertheless to be sent up, marking upon it, in a legible manner, "Sufficient Funds in hand,"—so that the abstract may contain the estimates *for all divisions for one and the same period.*

4th.—Each electoral division estimate is to be marked at the top on its face whether it is the 1st, 2nd, 3rd, fortnightly estimate, and so on, which has been sent to the Commissioners.

5th.—Unless the accounts of cash received and paid for the preceding fortnight, showing the balance in hand on the Saturday, and abated on the face of the estimate, are regularly sent forward as required by Article 16, Part V., and Article 20, Part VII., *money will not be forwarded as requested by the estimates.*

6th.—As some Committees appear to consider that an account will not be required to be rendered of the sums advanced by the Commissioners, as grants in aid of subscriptions or rates, I am directed to acquaint you that an account is to be kept and rendered of the expenditure of such sums, precisely as if they had been loans. One account only is required, which is to include both loans and grants.

Lastly.—If the foregoing rules are strictly followed, no impediment will arise in the supply of money for the several electoral divisions, but if departed from, the Commissioners will withhold such supply, and the responsibility and consequences must rest with the Committees.

By order of the Commissioners,

R. M. Bromley, *Accountant.*

To the Government Inspector
of each Union.

[Immediate.] Circular No. 13.—Finance.

Relief Commission Office, Castle, Dublin,
June 1, 1847.

Sir,

I am directed by the Relief Commissioners to request that you will fill up the enclosed Return, with the following particulars, and return it to me for their information, on Monday next, the 7th instant.

1st. The amount or estimated cost of relief, from all sources, for each electoral division, *under Act* 10 *Vic., cap.* 7, incurred, or to be incurred, between 1st March and 30th September, 1847. (This is particularly requested to be answered for *each* division upon the best assumed data possible, taking into account the diminution or cessation after the middle or end of August).

2nd. The number of rations now being issued gratuitously, *daily*, in each division.

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Appendix C.

Extracts from Inspector's Reports.

3rd. The number of rations now being sold *daily* in each division.

And lastly, In the column for remarks, the probable sum to be inserted which the Finance Committee considers it may be necessary to apply to *Government* to advance; whether by way of loan or grant, which need not be distinguished *for this purpose*. No observation is to be made (in the last column) against those divisions that will *not* have to apply for Government aid.

This return is particularly requested to be made as complete, concise, and clear as possible, for Parliamentary purposes.

I am, &c.,
R. M. Bromley, *Accountant.*

To
The Government Inspector for each Union.

Circular No. 14.—Finance.

Relief Commission Office, Dublin Castle, June 1, 1847.

The estimate of expenses for fever hospitals, coffins, interments, &c., under Act 10 Vic., cap. 22, is *not* to be mixed up in the same estimate, Form D. Finance, for relief, under Act 10 Vic., cap. 7.

These expenses must form a separate estimate, and be sent to the Relief Commissioners under a separate cover.

The form of estimate to be used is annexed.

If this instruction is not attended to, the fever estimate may be lost sight of amongst the relief estimates and papers.

By Order of the Commissioners,
R. M. Bromley, *Accountant.*

To
The Government Inspector for each Union.

Note.—It is not necessary that any Letter or Reference Paper should accompany this (half-sheet) Estimate. The number, rates, and amounts must be inserted.

Form J.—Finance.

Fever Estimate.

_____ *Union.*
_____ *Electoral Division.*

	Amount for a Fortnight. £. s. d.	Amount required until 1st October, 1847. £.
Hospital Expenses:—viz.		
Cost of_____Patients, at_____a day each, exclusive of attendance, ...		
_____Nurses at_____a day each, . .		
_____Ward Maids at_____a day each,		
Dispensary Charges:—viz.		
Expenses in fitting up and repairing Hospital, Sheds, &c.:—viz.		
_____Coffins at_____each, ...		
_____Man superintending Burials at_____		
_____Bushels of Lime for Whitewashing, at _____a bushel, ...		
Brushes, buckets, &c., for cleansing houses, . .		
Labour and superintendence in cleansing houses .		
Total . . £		

Dated at_____
_____1847.

_____ Chairman of Relief Committee.

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Finance Committee,_____ *Union*,_____ 1847.

We have examined and revised the above estimate, and believe the expenses are absolutely necessary to be incurred.

_____ {Member of Finance Committee.
_____ Government Inspector.

To the Relief Commissioners.

Circular No. 15.—Finance.

Relief Commission Office, Dublin Castle,
June 4, 1847.

Notice.

The Relief Commissioners will send back every Relief Committee estimate that comes into office without being accompanied by the Fortnightly Cash Account (Form F, Finance), *and vouchers thereto;* as they are determined not to advance money without them.

Every particular required in the estimate must be inserted *in detail*, otherwise it will delay the supply of money.

"Circular No. 12—Finance," must be strictly attended to.

Further Explanation regarding Estimates and Accounts.

It is very desirable for Parliamentary and other purposes, that the Relief lists, estimates, and accounts, should be made up to one and the same day. (See Circular No. 12.)

It generally appears that a small balance remains in hand of a Relief Committee on the termination of a fortnight, which balance, together with credit, it is considered will carry a Committee through the greater part of the *first* week of the ensuing fortnight.

The Finance Committee might examine the Relief lists and return them to the Relief Committees: as well as revise and approve of the estimates and accounts, and send them to the Relief Commissioners by the middle of the week; when, if found correct and complete, money would be sent down to meet the estimate before the expiration of the week—that is, the first week of the fortnight estimated for.

This will be a fortnightly revision in the spirit and meaning of the Act.

The issue of the rations, for the first two or three days of the fortnight, must be made upon the responsibility of the Relief Committee, but liable to revision on the return of the duplicate list from the Finance Committee. This will admit of the issue of food being continued *without* interruption.

In making up the fortnightly Cash Account (Form F), it is only to include the actual receipts and payments within the fortnight, and the balance shown in the account must be the actual and *bona fide* balance in the hands of the Treasurer that can be produced, and which should be shown as abated from the amount of the estimate, "Form D, Finance," for the ensuing fortnight. If any bills remain unpaid at the end of the fortnight they are to be again estimated for, because the balance in hand is abated from the estimate.

The Government Inspectors and Finance Committees are cautioned not to advance any money to an electoral division without taking a stamped receipt, signed by *three* members of the Relief Committee in the prescribed form.

By Order of the Commissioners,
R. M. Bromley, *Accountant.*

To
The Government Inspector
for each Union.

Circular No. 16.—Finance.

Relief Commission Office, Dublin Castle,
June 4, 1847.

Much inconvenience is experienced by the Commissioners not having before them information affording some definite anticipation of the probable expenditure for Relief.

It is very essential that they should have an estimate for not less than three months for each electoral division; and with it a statement of the per poundage proportion it bears to the Poor Law valuation, on which, if it should appear excessive, the Commissioners might decide what amount might be reasonably required from the district by a first rate, and what aid might then be recommended for a Government grant.

This estimate should not be delayed, as it has been in many cases, for want of precise information regarding the number of men who may be expected to be employed by the Board of Works; but if that, or other information cannot be obtained, must be calculated approximatively, as well as may be, by the Finance Committee.

Such Committees as have already sent in three months' estimates, are requested to send in duplicates, marking upon them "duplicates."

If there should be now reason to believe that the three months' estimates already transmitted may prove insufficient, it will be a subject for a distinct supplementary estimate.

By Order of the Commissioners,
R. M. Bromley, *Accountant*

To
The Government Inspector
for each Union.

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Appendix C.

Extracts from Inspector's Reports.

CIRCULAR No. 17.—FINANCE.

Relief Commission Office, Dublin Castle,
June 11, 1847.

THE Inspecting Officer at Dundalk, Captain Hart, has produced much useful effect from the issue of the following circular, relative to clerks of Relief Committees.

It may be useful, perhaps, as a suggestion to other Inspecting Officers:—

Dundalk, June 7, 1847.

"In consequence of the irregular manner in which several of the clerks of the Relief Committees have sent in their accounts and Relief Lists, the Finance Committee have, this day, come to the resolution of calling upon those Relief Committees to send other persons qualified to fill the situation for the examination and approval of the Inspecting Officer; and it is also resolved, that, until such other persons are appointed, the salary of those clerks who are to be removed be reduced to 12*s.* per week, it being always intended that no other persons but those perfectly qualified should receive the large salary of 1*l.* per week."

(Signed) JAMES MURPHY,
Clerk to the Finance Committee.

By Order of the Commissioners,
R. M. BROMLEY, *Accountant.*

To
The Inspecting Officer
of each Union.

LONDON: Printed by WILLIAM CLOWES and SONS, Stamford Street,
For Her Majesty's Stationery Office.

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